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1803 23072

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

HSBC BANK OF CANADA

DEFENDANTS

CHATUR HOLDINGS LTD., GLOBE IMPORTS (ONTARIO) LTD., 895102 ALBERTA LTD., FARHAN CHATUR, NAZIR JAVER, FEIZAL CHATUR, AL-KARIM CHATUR, SALIM CHATUR, AMIRALI CHATUR, ZARIAN CHATUR and NASSIM CHATUR

DOCUMENT

FIRST REPORT TO THE COURT OF MNP LTD. IN ITS CAPACITY AS RECEIVER AND MANAGER OF CHATUR HOLDINGS LTD., GLOBE IMPORTS (ONTARIO) LTD. AND 895102 ALBERTA LTD.

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

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File No.: 063227-00011/SOT

**IN THE MATTER OF THE RECEIVERSHIP OF CHATUR HOLDINGS LTD., GLOBE
IMPORTS (ONTARIO) LTD. AND 895102 ALBERTA LTD.**

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- A. A copy of the Receivership Order – December 12, 2018
- B. A copy of the Court of King's Bench of Alberta Order – August 5, 2020
- C. A copy of the Court of King's Bench of Alberta Order – March 2, 2021
- D. A copy of the Court of King's Bench of Alberta Order – August 27, 2021
- E. A copy of the Court of King's Bench of Alberta Order – March 1, 2022
- F. A copy of the Court of King's Bench of Alberta Order – August 31, 2022
- G. Personal Property Registry search for Chatur Holdings Ltd.
- H. Personal Property Registry for Globe Imports (Ontario) Ltd.

I. Interim Statement of Receipts and Disbursements as at May 24, 2023

J. A copy of the Fee Affidavit of Kristin Gray

PURPOSE OF THE REPORT

1. Pursuant to an Order of the Court of King's Bench of Alberta granted December 12, 2018 (the "**Receivership Order**"), MNP Ltd. ("**MNP**"), successor to The Bowra Group Inc. ("**Bowra**"), was appointed receiver and manager (the "**Receiver**") of all current and future assets, undertakings and properties of every nature and kind whatsoever of Chatur Holdings Ltd. ("**Chatur**"), Globe Imports (Ontario) Ltd. ("**Globe**") and 895102 Alberta Ltd. ("**895 Alberta**"). (Chatur, Globe and 895 Alberta are collectively referred to herein as the "**Companies**"). A copy of the Receivership Order is attached as **Appendix "A"**.

2. The Receivership Order excludes the real property owned by 895 Alberta, being legally described as:

PLAN 9020765
BLOCK 4
LOT 8
EXCEPTING THEREOUT ALL MINES AND MINERALS
AREA" 2.17 HECTARES (5.36 ACRES) MORE OR LESS
the ("**Land and Building**")

3. On February 20, 2019, Chatur was assigned into bankruptcy, and on March 8, 2019, Globe was assigned into bankruptcy. MNP, the successor to Bowra, was appointed as the Licensed Insolvency Trustee (the "**Trustee**") of these entities pursuant to Section 49 of the Bankruptcy and Insolvency Act, RSC 1985 c B-3 (the "**BIA**").

4. This is the Receiver's first report to Court (the "**Receiver's First Report**"). This report should be read in conjunction with the Trustee's First Report to Court dated July 27, 2020 (the "**First Report**"), the Trustee's Second Report to Court dated February 22, 2021 (the "**Second Report**"), the Trustee's Third Report to Court dated August 16, 2021 (the "**Third Report**"), the Trustee's Fourth Report to Court dated February 16, 2022 (the "**Fourth Report**"), and the Trustee's Fifth Report to Court dated August 22, 2022 (the "**Fifth Report**").

5. The purpose of this report is to:
 - a. Update this Honourable Court with the Receiver's activities since the Trustee's Fifth Report;
 - b. Provide this Honourable Court with a statement of receipts and disbursements to May 24, 2023;

- c. Assist in the Court's consideration of the Receiver's application to make a distribution of funds held by the Receiver subject to the priorities of the various creditors;
- d. Request the summary approval of the Receiver's activities and fees incurred to date, plus additional fees, disbursements, and taxes up to a maximum of \$12,000 to complete the Receivership;
- e. Request the summary approval of the Receiver's legal counsel's activities and fees incurred to date, plus additional fees, disbursements, and taxes up to a maximum of \$15,000 to complete the Receivership; and,
- f. Approve the discharge of the Receiver on the terms set out in the proposed form of Discharge Order appended to the Receiver's Notice of Application filed concurrently with this report.

BACKGROUND INFORMATION

6. Chatur is a corporation incorporated pursuant to the laws of the province of Alberta. Globe is a corporation incorporated pursuant to the laws of Ontario. Chatur and Globe are related companies formerly engaged in the business of manufacturing, importing, distributing, and sale of furniture. Chatur and Globe were generally engaged in the same line of business and thus, their operations were interdependent.
7. 895 Alberta was a real estate holding company and its only asset was the Land and Building. Chatur operated a retail furniture location from the Land and Building under the trade name, Eztia Furnishings. The store had ceased operations in November of 2018 prior to the appointment of the Receiver.
8. On November 27, 2017, a fire loss (the "**Fire Loss**") occurred at Globe's premises at 6450 Tomken Road, Mississauga, Ontario. This location was also used by Chatur for various operations and storage of assets. The Fire Loss destroyed all the Companies' assets, and ultimately the Companies were no longer able to carry on business.
9. On November 23, 2018, the Companies' issued a Statement of Claim in the Ontario Superior Court of Justice against its insurer seeking, among other things, coverage, and indemnification by the insurer because of the Fire Loss (the "**Fire Loss Claim**"). In the Fire

Loss Claim, the Companies were seeking, among other things, damages for breach of contract in the amount of \$5,000,000 and punitive damages in the amount of \$100,000 against its insurer.

10. In or around September 2022, the Receiver and insurer settled the Fire Loss Claim and proceeds in the amount of \$587,500 were paid to the Receiver. Having reviewed the said insurance claim with its legal counsel, the Receiver determined that the said settlement was reasonable in light of multiple factors including, without limitation, the anticipated cost of continuing to prosecute the Fire Loss Claim. The Receiver consulted with HSBC Bank of Canada ("**HSBC**") prior to entering into a binding settlement agreement with the insurer.
11. As stated in the Trustee's First Report to Court dated July 27, 2020 (the "**First Report**") the Trustee identified several financial transactions that could be considered either preference payments or transfers at under value as contemplated in Section 95 to 101 of the BIA, the FPA and the Statute (the "**Questioned Transactions**").
12. The Trustee was of the view that it would be in the best interests of the estate of the Companies to obtain a Court Order tolling and suspending all limitation periods respecting potential claims belonging to the Trustee and any creditor with respect to transfers, preferences and/or conveyances at under value of any of property of the Companies, including rights to bring applications to set aside the Questioned Transactions.
13. As such, on August 5, 2020, the Court of King's Bench of Alberta granted an Order suspending limitation periods to March 5, 2021 (the "**Tolling Order**"). A copy of the Tolling Order is attached as **Appendix "B"**.
14. Due to various delays in the litigation of the Fire Loss Claim, the Trustee requested an extension for the period of the Tolling Order in the Trustee's Second Report.
15. On March 2, 2021, the Court of King's Bench of Alberta granted an Order extending the Tolling Order period to September 5, 2021 (the "**Extension Order**"). A copy of the Extension Order is attached as **Appendix "C"**.
16. Due to continued delays in the litigation of the Fire Loss Claim, the Trustee requested a further extension for the period of the Tolling Order as detailed in Trustee's Third Report.

17. On August 27, 2021, the Court of King's Bench of Alberta granted an Order further extending the Tolling Order period to March 5, 2022 (the "**Second Extension Order**"). A copy of the Second Extension Order is attached as **Appendix "D"**.
18. On March 1, 2022, the Court of King's Bench of Alberta granted an Order further extending the Tolling Order period to September 5, 2022 (the "**Third Extension Order**"). A copy of the Third Extension Order is attached as **Appendix "E"**.
19. On August 31, 2022, the Court of King's Bench of Alberta granted an Order further extending the Tolling Order period to March 5, 2023 (the "**Fourth Extension Order**"). A copy of the Fourth Extension Order is attached as **Appendix "F"**.
20. On or about April 24, 2023, the Receiver, upon consultation with HSBC, reached a settlement agreement with a third party in respect of the Questioned Transactions in the amount of \$50,000 in exchange for full and final release of the Directors of the Companies. Funds were sent directly to HSBC. Having reviewed the claims relating to the Questioned Transactions with its legal counsel, the Receiver determined that the said settlement agreement was reasonable in light of multiple factors including, without limitation, the anticipated costs of continuing to prosecute claims relating to the Questioned Transactions.
21. The Companies had no other realizable assets at the date of the Receivership. The administration of the estate is now complete.

RECEIVER AND TRUSTEE'S ACTIVITIES PERFORMED SINCE THE FIFTH REPORT

22. MNP, as Receiver and Trustee continued to work with legal counsel to assess the litigation merits for the Fire Loss Claim. More specifically, MNP has performed the following tasks:
 - a. Settled with the Companies' insurer on or around September 2022.
 - b. Had discussions with legal counsel to HSBC, regarding the settlement.
23. The Receiver has had various correspondence regarding the settlement of the Questioned Transactions.
24. Reviewed the property claims filed by the Canada Revenue Agency ("**CRA**") and had discussions regarding the timeline for payment.

25. The Receiver continues to complete its administrative requirements pursuant to the BIA. The Receiver continues to maintain a website to provide information to the Companies' creditors and interested parties and has held discussions with creditors regarding the status of the Receivership and the administration of the estate.

THE SECURITY HELD BY HSBC BANK OF CANADA

26. A copy of the Personal Property Registry Search Results Report obtained in respect of Chatur is attached as **Appendix "G"** and a copy of the Personal Property Registry Search Results Report obtained in respect of Globe is attached as **Appendix "H"**.

27. HSBC provided financing to Chatur through the following facilities;

- a. Operating loan with an outstanding balance of \$1,179,415 CAD as at November 29, 2018; and
- b. Operating loan with an outstanding balance of \$809,314 USD as at November 29, 2018.

28. HSBC provided financing to Globe through the following facilities;

- a. Operating loan with an outstanding balance of \$1,440,160 CAD as at November 29, 2018;
- b. Operating loan with an outstanding balance of \$104,771 USD as at November 29, 2018; and,
- c. Loan Line with an outstanding balance of \$90,007 CAD as at November 29, 2018.

29. 895 Alberta provided a guarantee and postponement of claim guaranteeing to HSBC the indebtedness of Chatur for up to \$1,000,000 and of Globe for up to \$250,000 plus interest and costs.

30. On or about March 2, 2018, and June 27, 2018, HSBC demanded repayment of the indebtedness in accordance with section 244 of the BIA.

31. On December 12, 2018, HSBC applied for and obtained the Receivership Order.

32. As at November 29, 2018, the total indebtedness outstanding to HSBC was \$3,623,668.

33. The Receiver has obtained a legal opinion from its legal counsel concluding that HSBC security is valid and enforceable, subject to the normal qualifications and assumptions contained in an opinion of that nature.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

34. A copy of the interim statement of receipts and disbursements as at May 24, 2023, is attached as **Appendix "I"**. Receipts and disbursements to date total \$913,383 and \$357,805 respectively.

35. Total receipts represent proceeds from the settlement of the Fire Loss Claim and advances from the secured creditor, HSBC. Funds from the settlement of the Questioned Transactions Claim were sent directly to HSBC.

36. As at May 24, 2023, the Receiver holds \$555,578 in its trust account. The Receiver has not yet made any distribution of funds received to any of the Companies' creditors.

PRIORITY CLAIMS

37. The Receiver is aware of two claims that it believes rank in priority to the HSBC Security:

- a. Chatur – CRA property claim, for unpaid source deductions representing property of the Crown in the amount of \$8,336; and,
- b. Globe – CRA property claim, for unpaid source deductions representing property of the Crown in the amount of \$83,371.

38. As at the date of Receivership, the Companies had no employees and the Receiver understand there were no amounts owing for wages, vacation pay or severance. Accordingly, no priority claims related to the *Wage Earner Protection Program Act* are believed to exist.

39. Reports obtained from Alberta's Personal Property Registry as of May 25, 2023, show that HSBC continues to maintain ranking registrations against the Companies' property.

40. The Receiver proposes to make a distribution to CRA in the amount of \$91,707 to satisfy the priority claims.

41. The Receiver proposes to make a distribution to HSBC in the amount of \$436,000 taking into consideration the amounts realized by the Receiver in respect of the Companies' assets, together with the deemed trust property claim owing to the CRA and the anticipated remaining costs of the administration of the Receivership. Any remaining funds after the payment of final professional fees will be distributed to HSBC.

PROFESSIONAL FEES

i. Summary of Receiver's Accounts

42. A summary and copies of the Receiver's invoices rendered during the period of December 11, 2018, to April 30, 2023, are attached as **Exhibit A** to the Fee Affidavit (the "**Affidavit**") sworn by Kristin Gray in this Action. A copy of the Affidavit is attached as **Appendix "J"**.

43. The total Receiver fees for the period December 11, 2018, to April 30, 2023, are \$99,724 and disbursements are \$211,993 as summarized in the table below.

	\$
Fees	99,724
Legal Fees - Disbursements	198,507
Disbursements	13,486
GST	16,192
Total	327,910

44. Legal fees included as disbursements in the Receiver's invoices in the above table are detailed and included in the legal fee summary on the next page.

ii. Receiver Staffing and Hours

45. Since the appointment of the Receiver by this Court, Ms. Kristin Gray, Senior Vice President of MNP, has had primary responsibility for the work carried out by the Receiver. When appropriate, work was delegated to other staff within MNP. A summary of the time spent administering the estate by members of the staff of MNP for the period of December 11, 2018, to April 30, 2023 is detailed in the table below:

Name	Title	Hours	Hourly Rate (\$)
Doug Chivers	Senior Vice President	54.70	525 - 575
Kristin Gray	Senior Vice President	106.90	350 - 550
Steven Barlott	Senior Consultant	10.00	285 - 320
Nicole Carreau	Associate	0.70	250 - 295
Derek Jessop	Associate	1.50	275
Garrett Stupan	Associate	1.00	250
Dil Boparai	Associate	25.25	225 - 250
Michael Bacchus	Associate	8.55	200
Sofie Parker	Estate Administrator	7.35	175 - 185
Devron Penney	Estate Administrator	4.90	153 - 165
Saoirse Carroll	Estate Administrator	0.25	125
Administration	Administrative	69.15	100 - 156
		290.25	

46. In the Receiver's opinion, the time and disbursements incurred by the Receiver in the course of its duties are fair and reasonable in a Receivership of the nature described herein. In the Receiver's opinion, the cost of this Receivership is comparable to Receivership assignments of similar scale and complexity.

47. The hourly rates charged by the Receiver are consistent with the average hourly rates billed by the Receiver on its other engagements and, to the Receiver's knowledge, consistent with other accounting firms of comparable size engaged on similar Receivership matters.

48. The Receiver requests that the Court approve the Receiver's fees incurred on and after April 30, 2023, and further approve additional fees, disbursements, and taxes the Receiver estimates will be incurred to complete the administration of the Receivership up to a maximum of \$12,000. The estimated fees relate to the work required to issue the distributions, prepare for the discharge of the Receiver and other unbilled work in progress.

iii. Legal Fees

49. The Receiver engaged the services of DLA Piper (Canada) LLP ("DLA") as its independent legal counsel to assist with the obligations in these proceedings. The lawyer primarily responsible for assisting the Receiver was Jerritt R. Pawlyk (Partner).

50. The total legal fees of DLA for the Period of February 24, 2019, to April 28, 2023, are \$211,682 and disbursements are \$5,238 as summarized in the table below:

	\$
Fees	211,682
Disbursements	5,238
GST	10,823
Total	227,743

51. A summary and copies of the legal invoices rendered by DLA are attached as **Exhibit B** to the Affidavit.
52. The Receiver confirms that it has worked closely and extensively with its counsel since the onset of the Receivership Order and has reviewed the fees and disbursements rendered by DLA and believes them to be both reasonable and proper in circumstances and are comparable to Receivership assignments of similar scale and complexity for a Receivership of this nature and scope. The legal services provided were necessary for the Receiver to fulfill its obligations in these proceedings. The Receiver has been informed by its legal counsel that the rates and charges applied by DLA are the standard rates and charges of its personnel.
53. The Receiver requests that the Court similarly approve the legal fees incurred on and after April 28, 2023, and approve additional fees, disbursements, and taxes in the amount of \$15,000 to be incurred to complete the administration of the Receivership. The estimated fees relate to work required to complete the discharge of the Receiver and unbilled work in progress.
54. The Receiver requests that the Court similarly approve the legal fees detailed above.

CONCLUSION

55. The Receiver respectfully requests this Honourable Court grant an Order:
- a. Approving the activities of the Receiver and its legal counsel as set out herein;
 - b. Approving the Receiver's interim statement of receipts and disbursements for the period of December 12, 2018, to May 24, 2023;
 - c. Approving the fees of the Receiver and those of its legal counsel incurred in this estate;

- d. Approving additional fees, disbursements, and taxes of the Receiver to a maximum of \$12,000 and those of its legal counsel to a maximum of \$15,000 to conclude the administration of the Receivership;
- e. Approving a distribution to CRA for their deemed trust property claims in the amount of \$91,707;
- f. Approving a distribution to HSBC in the amount of \$436,000;
- g. Assist in this Honourable Court's consideration of the Receiver's application to approve the discharge of the Receiver; and,
- h. Any further direction that the Court wishes to provide to the Receiver.

All of which is respectfully submitted this 29th day of May 2023.

MNP Ltd.

Receiver of all current and future assets, undertakings and properties of every nature and kind whatsoever of Chatur Holdings Inc, Globe Imports (Ontario) Ltd. and 895102 Alberta Ltd.



Per: _____
Kristin Gray, CPA, CA, CIRP, LIT
Senior Vice President

APPENDIX A

A copy of the Receivership Order – December 12, 2018

COURT FILE NUMBER 1803 23072
COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF HSBC BANK OF CANADA
DEFENDANTS



DOCUMENT

CHATUR HOLDINGS LTD., GLOBE IMPORTS (ONTARIO) LTD., 895102 ALBERTA LTD., FARHAN CHATUR, NAZIR JAVER, FEIZAL CHATUR, AL-KARIM CHATUR, SALIM CHATUR, AMIRALI CHATUR, ZARIAN CHATUR, and NASSIM CHATUR

RECEIVERSHIP ORDER

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

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File No.: 014935-1561/DAH

DATE ON WHICH ORDER WAS PRONOUNCED:

December 12, 2018

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Justice R.A. Graesser

UPON the application of HSBC Bank of Canada ("HSBC") in respect of Chatur Holdings Ltd. ("Chatur"), Globe Imports (Ontario) Ltd. ("Globe"), and 895102 Alberta Ltd. ("895") (individually and collectively referred to as, the "Debtor"); AND UPON having read the Application, the Affidavit of John Lee, filed; AND UPON reading the consent of The Bowra Group to act as receiver and manager (the "Receiver") of the property of the Debtor, filed; AND UPON hearing counsel for HSBC; AND UPON hearing counsel for the Debtor;

IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. The time for service of the notice of application for this Order is hereby abridged and service thereof is deemed good and sufficient.

APPOINTMENT

2. Pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 ("*BIA*"), and sections 13(2) of the *Judicature Act*, R.S.A. 2000, c.J-2, and 65(7) of the *Personal Property Security Act*, R.S.A. 2000, c.P-7 ("*PPSA*") The Bowra Group is hereby appointed Receiver, without security, of all of the Debtor's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof, excepting thereout the real property owned by 895, being legally described as:

PLAN 9020764
BLOCK 4
LOT 8
EXCEPTING THEREOUT ALL MINES AND MINERALS
AREA: 2.17 HECTARES (5.36 ACRES) MORE OR LESS

(the "**Property**").

RECEIVER'S POWERS

3. The Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) to manage, operate and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part other business, or cease to perform any contracts of the Debtor;
 - (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
 - (e) to purchase or lease machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
 - (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;

- (g) to settle, extend or compromise any indebtedness owing to or by the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtor;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding, and provided further that nothing in this Order shall authorize the Receiver to defend or settle the action in which this Order is made unless otherwise directed by this Court;
- (k) to market any or all the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (l) to sell, convey, transfer, lease, or assign the Property in the ordinary course of business without the approval of this Honourable Court and to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$ 20,000.00 provided that the aggregate consideration for all such transactions does not exceed \$ 100,000.00 and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause,

and in each such case notice under subsection 60(8) of the *PPSA* shall not be required.

- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have;
- (s) to assign the Debtor into bankruptcy; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtor, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. (i) The Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.
5. All Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.
6. If any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records

as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

7. No proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

8. No Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court, provided, however, that nothing in this Order shall: (i) prevent any Person from commencing a proceeding regarding a claim that might otherwise become barred by statute or an existing agreement if such proceeding is not commenced before the expiration of the stay provided by this paragraph 8; and (ii) affect a Regulatory Body's investigation in respect of the Debtor or an action, suit or proceeding that is taken in respect of the Debtor by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body or the Court. "Regulatory Body" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a province. Nothing within this Order shall limit or stay the right of the Plaintiff to continue Proceedings against the individual Defendants in this Action, or any of them.

NO EXERCISE OF RIGHTS OR REMEDIES

9. All rights and remedies (including, without limitation, set-off rights) against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that nothing in this paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

10. No Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

11. All Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance,

transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and this Court directs that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

12. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

EMPLOYEES

13. Subject to employees' rights to terminate their employment, all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the *BIA*, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the *BIA* or under the *Wage Earner Protection Program Act*, S.C. 2005, c. 47 ("WEPPA").
14. Pursuant to clause 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

15. (a) Notwithstanding anything in any federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
- (i) before the Receiver's appointment; or
 - (ii) after the Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.
- (b) Nothing in sub-paragraph (a) exempts a Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.
- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph (a) hereof, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, the Receiver is not personally liable for failure to comply with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order,
- (i) if, within such time as is specified in the order, within 10 days after the order is made if no time is so specified, within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, or during the period of the stay referred to in clause (ii) below, the Receiver:
 - A. complies with the order, or
 - B. on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;
 - (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within 10 days after the order is made or within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, by,
 - A. the court or body having jurisdiction under the law pursuant to which the order was made to enable the Receiver to contest the order; or
 - B. the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or
 - (iii) if the Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

LIMITATION ON THE RECEIVER'S LIABILITY

16. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Receiver under any applicable law, including, without limitation, Section 14.06, 81.4(5) or 81.6(3) of the *BIA*.

RECEIVER'S ACCOUNTS

17. The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case, incurred at their standard rates and charges. The Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, incurred both before and after the making of this Order in respect of these proceedings, and the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person but subject to section 14.06(7), 81.4(4) and 81.6(2) of the *BIA*.
18. The Receiver and its legal counsel shall pass their accounts from time to time.
19. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including the legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

20. The Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$ 50,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges set out in sections 14.06(7), 81.4(4) and 81.6(2) of the *BIA*.
21. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
22. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.

23. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

ALLOCATION

24. Any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

DECLARATION

25. It is hereby declared that there is due and owing by the Defendants to the Plaintiff:
- (a) As against Chatur Holdings Ltd. - C\$1,429,415.22 and US\$809,314.37 plus interest from and after November 29, 2018 at the rate of 1.5% per annum above Prime on the principal sum of \$1,179,415.22 and a rate of 1.5% per annum above the US Base Rate on the principal sum of US\$809,314.37, plus interest from and after March 2, 2018 at the rate of 2.00% per annum above Prime on the principal sum of C\$250,000.00;
 - (b) As against Globe Imports (Ontario) Ltd. - C\$1,530,166.86 and US\$104,771.46 plus interest from and after November 29, 2018 at the rate of 2.00% per annum above Prime on the principal sum of C\$1,530,166.86 and at the rate of 2.00% per annum above the US Base Rate on the principal sum of US\$104,771.46; and
 - (c) As against 895102 Alberta Ltd. - C\$1,000,000.00 plus interest from and after June 27, 2018 at a rate of 1.50% per annum above Prime.

GENERAL

26. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
27. Notwithstanding Rule 6.11 of the *Alberta Rules of Court*, unless otherwise ordered by this Court, the Receiver will report to the Court from time to time, which reporting is not required to be in affidavit form and shall be considered by this Court as evidence.
28. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.
29. The requirement of the parties to engage in a dispute resolution process is dispensed with.
30. The Registrar of Land Titles is directed to register a copy of this Order in the Land Titles Office against Title to any land registered in the name of the Debtor notwithstanding the requirements of Subsection 191(1) of the *Land Titles Act*, R.S.A. 2000, c L-4.
31. The Plaintiff is given leave to continue any and all proceedings in relation to this matter.

32. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.
33. The Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
34. The Plaintiff shall have its costs of this Application, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or, if not so provided by the Plaintiff's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor estate with such priority and at such time as this Court may determine.
35. Service of this Order and any and all other documents in these proceedings may be effected, without limitation, on any interested party or their counsel by personal service, email, facsimile, courier, or registered mail and such service shall be deemed good and sufficient for all purposes.
36. Any interested party may apply to this Court to vary or amend this Order on not less than 7 days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

FILING

37. The Receiver shall establish and maintain a website in respect of these proceedings at www.bowragroup.com/chaturholdings and shall post there as soon as practicable:

- (a) all materials prescribed by statute or regulation to be made publically available; and
- (b) all applications, reports, affidavits, orders and other materials filed in these proceedings by or on behalf of the Receiver, or served upon it, except such materials as are confidential and the subject of a sealing order or pending application for a sealing order.


J.C.Q.B.A.

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that The Bowra Group, the receiver and manager (in each capacity the "Receiver") of all of the assets, undertaking and property of Chatur Holdings Ltd., Globe Imports (Ontario) Ltd., and 895102 Alberta Ltd., appointed by Order of the Court of Queen's Bench of Alberta (the "Court") dated the ____ day of _____, 20____ (the "Order") made in action _____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$_____, being part of the total principal sum of \$_____ which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of _____ from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at _____.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property (as defined in the Order) as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of _____, 2018.

The Bowra Group, solely in its capacity as Receiver of the Property (as defined in the Order), and not in its personal capacity

Per: _____

Name: _____

Title: _____

APPENDIX B

A copy of the Court of King's Bench of Alberta Order –
August 5, 2020



Clerk's stamp:

COURT FILE NUMBER	1803-23072
COURT	COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE	EDMONTON
PLAINTIFF	HSBC BANK OF CANADA
DEFENDANTS	CHATUR HOLDINGS LTD., GLOBE IMPORTS (ONTARIO) LTD., 895102 ALBERTA LTD., FARHAN CHATUR, NAZIR JAVER, FEIZAL CHATUR, AL-KARIM CHATUR, SALIM CHATUR, AMIRALI CHATUR, ZARIAN CHATUR and NASSIM CHATUR
COURT FILE NUMBER	Q.B. No. 24-2476632 Estate No. 24-2476632
JUDICIAL CENTRE	EDMONTON
APPLICANT	THE BOWRA GROUP INC.
STYLE OF CAUSE	IN THE MATTER OF THE BANKRUPTCY OF CHATUR HOLDINGS LTD.
COURT FILE NUMBER	Q.B. No. 32-2483613 Estate No. 32-2483613
COURT	COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE	EDMONTON
APPLICANT	THE BOWRA GROUP INC.
STYLE OF CAUSE	IN THE MATTER OF THE BANKRUPTCY OF GLOBE IMPORTS (ONTARIO) LTD.

DOCUMENT

ORDER

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

LICENSED INSOLVENCY TRUSTEE

Doug Chivers / Kristin Gray
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Fax: 780.705.1946
Email: kgray@bowragroup.com

COUNSEL

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Barristers and Solicitors
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10220 – 103rd Avenue NW
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Email: susy.trace@dlapiper.com
File No.: 063227-00011/SOT

DATE ON WHICH ORDER WAS PRONOUNCED: August 5, 2020

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Mr. Justice D.R. Mah

UPON THE APPLICATION of The Bowra Group Inc. in its capacity as Court Appointed Receiver (the "Receiver") of Chatur Holdings Ltd. ("Chatur") and Globe Imports (Ontario) Ltd. ("Globe") (Chatur and Globe are collectively referred to herein as the "Debtor"); **AND UPON THE APPLICATION** The Bowra Group Inc. in its capacity as Licenced Insolvency Trustee of Chatur and Globe pursuant to Section 49 of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 ("BIA") (the "Trustee"); **AND UPON** reading the First Report to Court of the Receiver and the Trustee filed in these proceedings (the "First Report"); **AND UPON** noting that prior to the commencement of these proceedings, property of the Debtor was transferred, charged or otherwise dealt with in circumstances which may give rise to transactions that could be challenged by the Trustee or creditors of the Debtor (the "Questioned Transactions"); **AND UPON** noting that further investigation is required in order to determine if the Trustee ought to apply to this Honourable Court to set aside or otherwise impugn the Questioned Transactions; **AND UPON** noting that the Trustee's authority to challenge any of the Questioned Transactions is pursuant to Sections 95-101 of the BIA,

and Provincial legislation including, without limitation the *Fraudulent Preferences Act*, RSA 2000, c F-24 (the "FPA") and the *Statute of Elizabeth*, 1571 (UK), 13 Eliz I, C 5 (the "Statute") and that creditors of the Debtor may have additional ability to challenge the Questioned Transactions under provincial or other legislation; **AND UPON** noting that limitation periods for commencing actions to challenge the Questioned Transaction continue to operate; **AND UPON** noting that it would be desirable to suspend the operation of all limitation periods until the economic benefit of challenging any of the Questioned Transactions can be determined; **UPON** hearing counsel for the Receiver and Trustee, counsel for the Debtor, and counsel for certain creditors of the Debtor; **AND UPON** being advised of the consent of counsel for Chatur, Globe, 895102 Alberta Ltd., Farhan Chatur, Nazir Javer, Feizal Chatur, Al-Karim Chatur, Salim Chatur, Amirali Chatur, Zarian Chatur And Nassim Chatur; **AND UPON** being advised by counsel for the Receiver and the Trustee of service of this Application and the First Report to Court of the Receiver and the Trustee;

IT IS HEREBY ORDERED AND ADJUDGED THAT:

1. Service of notice of this Application and all materials in support by the method described in the Affidavit of Service filed in support of this Application be and is hereby deemed good and sufficient, no other person is required to have been served with notice of this Application, the time for service of the said documents is abridged to the time actually given and the requirement for further service thereof is hereby dispensed with.
2. All limitation periods applicable against the Receiver, Trustee and the creditors of the Debtor to commence actions pursuant to the provisions of the BIA, the FPA, the Statute or any other provincial legislation or regulations in force in Alberta, Ontario or Canada to challenge, set aside or impugn any Questioned Transactions be and is hereby suspended and tolled until March 5, ~~2020~~ ²⁰²¹ except as may be extended by further Order of this Honourable Court.
dsn *dsn*
3. The Receiver and Trustee are hereby granted the power and authority to conduct examinations of any person reasonably thought to have knowledge of the Questioned Transactions or any one or more of them all in the manner and subject to the limitations as provided to a Trustee in bankruptcy pursuant to section 163 of the BIA.
4. The First Report and the activities of the Receiver and Trustee as described therein are hereby ratified and approved.
5. This Court requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada to give effect to this Order and to assist the Trustee and the Receiver, and their respective agents in carrying out the terms of this Order. All courts,

tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Trustee and the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, or to assist the Trustee and the Receiver and their respective agents in carrying out the terms of this Order.

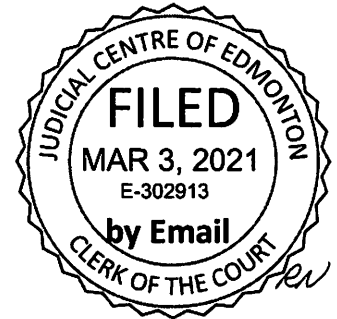


JUSTICE OF THE COURT OF QUEEN'S
BENCH OF ALBERTA

APPENDIX C

**A copy of the Court of King's Bench of Alberta Order –
March 2, 2021**

Clerk's stamp:



COURT FILE NUMBER 1803-23072
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF **HSBC BANK OF CANADA**
DEFENDANTS **CHATUR HOLDINGS LTD., GLOBE IMPORTS (ONTARIO) LTD., 895102 ALBERTA LTD., FARHAN CHATUR, NAZIR JAVER, FEIZAL CHATUR, AL-KARIM CHATUR, SALIM CHATUR, AMIRALI CHATUR, ZARIAN CHATUR and NASSIM CHATUR**

COURT FILE NUMBER Q.B. No. 24-2476632
Estate No. 24-2476632
JUDICIAL CENTRE EDMONTON
APPLICANT **THE BOWRA GROUP INC.**
STYLE OF CAUSE **IN THE MATTER OF THE BANKRUPTCY OF CHATUR HOLDINGS LTD.**

COURT FILE NUMBER Q.B. No. 32-2483613
Estate No. 32-2483613
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
APPLICANT **THE BOWRA GROUP INC.**
STYLE OF CAUSE **IN THE MATTER OF THE BANKRUPTCY OF GLOBE IMPORTS (ONTARIO) LTD.**

DOCUMENT

ORDER

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

LICENSED INSOLVENCY TRUSTEE

Doug Chivers / Kristin Gray
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Email: Jerritt.pawlyk@dlapiper.com
File No.: 063227-00011

DATE ON WHICH ORDER WAS PRONOUNCED: March 2, 2021

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Mr. Justice G.S. Dunlop

UPON THE APPLICATION of The Bowra Group Inc. in its capacity as Court Appointed Receiver (the “Receiver”) of Chatur Holdings Ltd. (“Chatur”) and Globe Imports (Ontario) Ltd. (“Globe”) (Chatur and Globe are collectively referred to herein as the “Debtor”); **AND UPON THE APPLICATION** The Bowra Group Inc. in its capacity as Licenced Insolvency Trustee of Chatur and Globe pursuant to Section 49 of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (“BIA”) (the “Trustee”); **AND UPON** reading the Second Report to Court of the Receiver and the Trustee filed in these proceedings (the “Second Report”); **AND UPON** noting that prior to the commencement of these proceedings, property of the Debtor was transferred, charged or otherwise dealt with in circumstances which may give rise to transactions that could be challenged by the Trustee or creditors of the Debtor (the “Questioned Transactions”); **AND UPON** noting that further investigation is required in order to determine if the Trustee ought to apply to this Honourable Court

to set aside or otherwise impugn the Questioned Transactions; **AND UPON** noting that the Trustee's authority to challenge any of the Questioned Transactions is pursuant to Sections 95-101 of the BIA, and Provincial legislation including, without limitation the *Fraudulent Preferences Act*, RSA 2000, c F-24 (the "FPA") and the *Statute of Elizabeth, 1571* (UK), 13 Eliz I, C 5 (the "**Statute**") and that creditors of the Debtor may have additional ability to challenge the Questioned Transactions under provincial or other legislation; **AND UPON** noting that on August 5, 2020 the Honourable Mr. Justice Mah granted an Order suspending all limitation periods applicable against the Receiver, Trustee and the creditors of the Debtor to commence actions pursuant to the provisions of the BIA, the FPA, the Statute or any other provincial legislation or regulations in force in Alberta, Ontario or Canada to challenge, set aside or impugn any Questioned Transactions until March 5, 2021; **AND UPON** noting that it would be desirable to extend the suspension of the operation of all limitation periods until the economic benefit of challenging any of the Questioned Transactions can be determined; **UPON** hearing counsel for the Receiver and Trustee, counsel for the Debtor, and counsel for certain creditors of the Debtor; **AND UPON** being advised of the consent of counsel for Chatur, Globe, 895102 Alberta Ltd., Farhan Chatur, Nazir Javer, Feizal Chatur, Al-Karim Chatur, Salim Chatur, Amirali Chatur, Zarian Chatur And Nassim Chatur; **AND UPON** being advised by counsel for the Receiver and the Trustee of service of this Application and the Second Report to Court of the Receiver and the Trustee;

IT IS HEREBY ORDERED AND ADJUDGED THAT:

1. Service of notice of this Application and all materials in support by the method described in the Affidavit of Service filed in support of this Application be and is hereby deemed good and sufficient, no other person is required to have been served with notice of this Application, the time for service of the said documents is abridged to the time actually given and the requirement for further service thereof is hereby dispensed with.
2. All limitation periods applicable against the Receiver, Trustee and the creditors of the Debtor to commence actions pursuant to the provisions of the BIA, the FPA, the Statute or any other provincial legislation or regulations in force in Alberta, Ontario or Canada to challenge, set aside or impugn any Questioned Transactions continue to be suspended and tolled until September 5, 2021, except as may be extended by further Order of this Honourable Court.
3. The Second Report and the activities of the Receiver and Trustee as described therein are hereby ratified and approved.
4. This Court requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada to give effect to this Order and to assist the Trustee and

the Receiver, and their respective agents in carrying out the terms of this Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Trustee and the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, or to assist the Trustee and the Receiver and their respective agents in carrying out the terms of this Order.

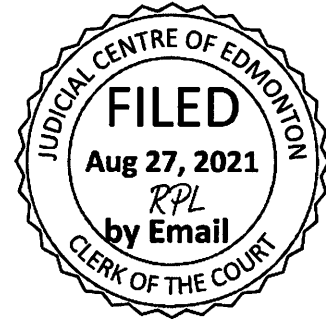


JUSTICE OF THE COURT OF QUEEN'S
BENCH OF ALBERTA

APPENDIX D

**A copy of the Court of King's Bench of Alberta Order –
August 27, 2021**

Clerk's stamp:



COURT FILE NUMBER 1803-23072
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF **HSBC BANK OF CANADA**
DEFENDANTS **CHATUR HOLDINGS LTD., GLOBE IMPORTS (ONTARIO) LTD., 895102 ALBERTA LTD., FARHAN CHATUR, NAZIR JAVER, FEIZAL CHATUR, AL-KARIM CHATUR, SALIM CHATUR, AMIRALI CHATUR, ZARIAN CHATUR and NASSIM CHATUR**

COURT FILE NUMBER Q.B. No. 24-2476632
Estate No. 24-2476632
JUDICIAL CENTRE EDMONTON
APPLICANT **THE BOWRA GROUP INC.**
STYLE OF CAUSE **IN THE MATTER OF THE BANKRUPTCY OF CHATUR HOLDINGS LTD.**

COURT FILE NUMBER Q.B. No. 32-2483613
Estate No. 32-2483613
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
APPLICANT **THE BOWRA GROUP INC.**
STYLE OF CAUSE **IN THE MATTER OF THE BANKRUPTCY OF GLOBE IMPORTS (ONTARIO) LTD.**

DOCUMENT

ORDER

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

LICENSED INSOLVENCY TRUSTEE

Doug Chivers / Kristin Gray
The Bowra Group Inc.
1411 TD Tower
10088 – 102nd Avenue NW
Edmonton, ATB T5J 2Z1
Phone: 780.705.0073
Fax: 780.705.1946
Email: kgray@bowragroup.com

COUNSEL

Jerritt Pawlyk
DLA Piper (Canada) LLP
Barristers and Solicitors
Suite 2700, Stantec Tower
10220 – 103rd Avenue NW
Phone: 780.429.6835
Fax: 780.670.4329
Email: Jerritt.pawlyk@dlapiper.com
File No.: 063227-00011

DATE ON WHICH ORDER WAS PRONOUNCED: August 27, 2021

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Mr. Justice G.S. Dunlop

UPON THE APPLICATION of The Bowra Group Inc. in its capacity as Court Appointed Receiver (the "Receiver") of Chatur Holdings Ltd. ("Chatur") and Globe Imports (Ontario) Ltd. ("Globe") (Chatur and Globe are collectively referred to herein as the "Debtor"); **AND UPON THE APPLICATION** The Bowra Group Inc. in its capacity as Licenced Insolvency Trustee of Chatur and Globe pursuant to Section 49 of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 ("BIA") (the "Trustee"); **AND UPON** reading the Order of Justice Dunlop granted March 2, 2021 (the "Order") and Third Report to Court of the Receiver and the Trustee filed in these proceedings (the "Third Report"); **AND UPON** noting that prior to the commencement of these proceedings, property of the Debtor was transferred, charged or otherwise dealt with in circumstances which may give rise to transactions that could be challenged by the Trustee or creditors of the Debtor (the "Questioned Transactions"); **AND UPON** noting that further investigation is required in order to determine if the

Trustee ought to apply to this Honourable Court to set aside or otherwise impugn the Questioned Transactions; **AND UPON** noting that the Trustee's authority to challenge any of the Questioned Transactions is pursuant to Sections 95-101 of the BIA, and Provincial legislation including, without limitation the *Fraudulent Preferences Act*, RSA 2000, c F-24 (the "FPA") and the *Statute of Elizabeth*, 1571 (UK), 13 Eliz I, C 5 (the "Statute") and that creditors of the Debtor may have additional ability to challenge the Questioned Transactions under provincial or other legislation; **AND UPON** noting that on August 5, 2020 the Honourable Mr. Justice Mah granted an Order suspending all limitation periods applicable against the Receiver, Trustee and the creditors of the Debtor to commence actions pursuant to the provisions of the BIA, the FPA, the Statute or any other provincial legislation or regulations in force in Alberta, Ontario or Canada to challenge, set aside or impugn any Questioned Transactions until March 5, 2021; **AND UPON** noting that it would be desirable to extend the suspension of the operation of all limitation periods until the economic benefit of challenging any of the Questioned Transactions can be determined; **AND UPON** hearing counsel for the Receiver and Trustee, counsel for the Debtor, and counsel for certain creditors of the Debtor; **AND UPON** being advised of the consent of counsel for Chatur, Globe, 895102 Alberta Ltd., Farhan Chatur, Nazir Javer, Feizal Chatur, Al-Karim Chatur, Salim Chatur, Amirali Chatur, Zarian Chatur And Nassim Chatur; **AND UPON** being advised by counsel for the Receiver and the Trustee of service of this Application and the Third Report to Court of the Receiver and the Trustee;

IT IS HEREBY ORDERED AND ADJUDGED THAT:

1. Service of notice of this Application and all materials in support by the method described in the Affidavit of Service filed in support of this Application be and is hereby deemed good and sufficient, no other person is required to have been served with notice of this Application, the time for service of the said documents is abridged to the time actually given and the requirement for further service thereof is hereby dispensed with.
2. All limitation periods applicable against the Receiver, Trustee and the creditors of the Debtor to commence actions pursuant to the provisions of the BIA, the FPA, the Statute or any other provincial legislation or regulations in force in Alberta, Ontario or Canada to challenge, set aside or impugn any Questioned Transactions continue to be suspended and tolled until March 5, 2022, except as may be extended by further Order of this Honourable Court.
3. The Third Report and the activities of the Receiver and Trustee as described therein are hereby ratified and approved.
4. This Court requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada to give effect to this Order and to assist the Trustee and

the Receiver, and their respective agents in carrying out the terms of this Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Trustee and the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, or to assist the Trustee and the Receiver and their respective agents in carrying out the terms of this Order.

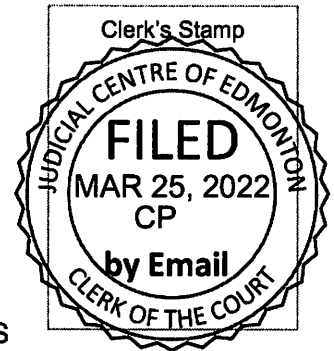


**JUSTICE OF THE COURT OF QUEEN'S
BENCH OF ALBERTA**

APPENDIX E

**A copy of the Court of King's Bench of Alberta Order –
March 1, 2022**

COURT FILE NUMBER 1803 23072
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF HSBC BANK OF CANADA
DEFENDANTS CHATUR HOLDINGS LTD., GLOBE IMPORTS (ONTARIO) LTD., 895102 ALBERTA LTD., FARHAN CHATUR, NAZIR JAVER, FEIZAL CHATUR, AL-KARIM CHATUR, SALIM CHATUR, AMIRALI CHATUR, ZARIAN CHATUR and NASSIM CHATUR



COURT FILE NUMBER Q.B. No. 24-2476632
Estate No. 24-2476632
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
APPLICANT THE BOWRA GROUP INC.
STYLE OF CAUSE IN THE MATTER OF THE BANKRUPTCY OF CHATUR HOLDINGS LTD.

COURT FILE NUMBER Q.B. No. 32-2483613
Estate No. 32-2483613
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
APPLICANT THE BOWRA GROUP INC.
STYLE OF CAUSE IN THE MATTER OF THE BANKRUPTCY OF GLOBE IMPORTS (ONTARIO) LTD.

DOCUMENT **ORDER**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT DLA PIPER (CANADA) LLP
Barristers & Solicitors
Suite 2700, Stantec Tower
10220 - 103rd Avenue NW
Edmonton, AB T5J 0K4

Attention: Jerritt R. Pawlyk/Carole J. Hunter
Phone: 780-429-6835
Fax: 780-670-4239
Email: jerritt.pawlyk@dlapiper.com / carole.hunter@dlapiper.com
File No.: 063227-00011

DATE ON WHICH ORDER WAS PRONOUNCED: March 1, 2022
LOCATION OF HEARING OR TRIAL: Edmonton, Alberta
NAME OF JUDGE WHO MADE THIS ORDER: The Honourable Justice D.R. Mah

UPON THE APPLICATION of The Bowra Group Inc., in its capacity as Court-Appointed Receiver (the “**Receiver**”) of Chatur Holdings Ltd. (“**Chatur**”) and Globe Imports (Ontario) Ltd. (“**Globe**”) (Chatur and Globe are collectively referred to herein as the “**Debtor**”); **AND UPON THE APPLICATION** The Bowra Group Inc., in its capacity as Licenced Insolvency Trustee of Chatur and Globe, pursuant to Section 49 of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (“**BIA**”) (the “**Trustee**”); **AND UPON** noting that, on August 5, 2020, the Honourable Mr. Justice Mah granted an Order suspending all limitation periods applicable against the Receiver, Trustee, and the creditors of the Debtor to commence actions pursuant to the provisions of the BIA, the FPA, the Statute or any other provincial legislation or regulations in force in Alberta, Ontario or Canada to challenge, set aside or impugn any Questioned Transactions until March 5, 2021; **AND UPON** reading the Orders of Justice Dunlop granted March 2, 2021 and August 27, 2021 (together, the “**Order**”) and the Trustee’s Fourth Report to the Court, filed in these proceedings (the “**Fourth Report**”); **AND UPON** noting that, prior to the commencement of these proceedings, property of the Debtor was transferred, charged or otherwise dealt with in circumstances which may give rise to transactions that could be challenged by the Trustee or creditors of the Debtor (the “**Questioned Transactions**”); **AND UPON** noting that further investigation is required in order to determine if the Trustee ought to apply to this Honourable Court to set aside or otherwise impugn the Questioned Transactions; **AND UPON** noting that the Trustee’s authority to challenge any of the Questioned Transactions is pursuant to sections 95-101 of the BIA, and Provincial legislation including, without limitation the *Fraudulent Preferences Act*, RSA 2000, c F-24 (the “**FPA**”) and the *Statute of Elizabeth*, 1571 (UK), 13 Eliz I, C 5 (the “**Statute**”), and that creditors of the Debtor may have additional ability to challenge the Questioned Transactions under provincial or other legislation; **AND UPON** noting that it

would be desirable to extend the suspension of the operation of all limitation periods until the economic benefit of challenging any of the Questioned Transactions can be determined; **AND UPON** hearing counsel for the Receiver and Trustee, counsel for the Debtor, and counsel for certain creditors of the Debtor; **AND UPON** being advised of the consent of counsel for Chatur, Globe, 895102 Alberta Ltd., Farhan Chatur, Nazir Javer, Feizal Chatur, Al-Karim Chatur, Salim Chatur, Amirali Chatur, Zarian Chatur And Nassim Chatur; **AND UPON** being advised by counsel for the Receiver and the Trustee of service of this Application and the Fourth Report;

IT IS HEREBY ORDERED AND ADJUDGED THAT:

1. Service of this Application and all materials in support, by the method described in the Affidavit of Service filed in support of this Application, is hereby deemed good and sufficient. No other person is required to be served with notice of this Application, the time for service of the said documents is abridged to the time actually given, and any requirement for further service is hereby dispensed with.
2. All limitation periods applicable against the Receiver, Trustee, and/or the creditors of the Debtor to commence actions pursuant to the provisions of the BIA, the FPA, the Statute or any other provincial legislation or regulations in force in Alberta, Ontario or Canada to challenge, set aside, or impugn any Questioned Transactions, continue to be suspended and tolled until September 5, 2022, except as may be extended by further Order of this Honourable Court.
3. The Fourth Report, and the activities of the Receiver and Trustee as described therein, are hereby ratified and approved.
4. This Court requests the aid and recognition of any court, tribunal, regulatory, or administrative body having jurisdiction in Canada to give effect to this Order and to assist the Trustee and the Receiver, and their respective agents, in carrying out the terms of this Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance, to the Trustee and the Receiver, as may be necessary or desirable to give effect to this Order, or to assist the Trustee and the Receiver and their respective agents in carrying out the terms of this Order.

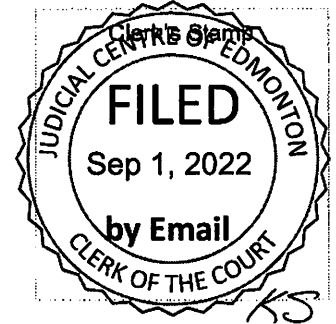


Justice of the Court of Queen's Bench of Alberta

APPENDIX F

A copy of the Court of King's Bench of Alberta Order –
August 31, 2022

COURT FILE NUMBER 1803 23072
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF HSBC BANK OF CANADA
DEFENDANTS CHATUR HOLDINGS LTD., GLOBE IMPORTS
(ONTARIO) LTD., 895102 ALBERTA LTD.,
FARHAN CHATUR, NAZIR JAVER, FEIZAL
CHATUR, AL-KARIM CHATUR, SALIM
CHATUR, AMIRALI CHATUR, ZARIAN
CHATUR and NASSIM CHATUR



COURT FILE NUMBER Q.B. No. 24-2476632
Estate No. 24-2476632
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
APPLICANT THE BOWRA GROUP INC.
STYLE OF CAUSE IN THE MATTER OF THE BANKRUPTCY OF
CHATUR HOLDINGS LTD.

COURT FILE NUMBER Q.B. No. 32-2483613
Estate No. 32-2483613
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
APPLICANT THE BOWRA GROUP INC.
STYLE OF CAUSE IN THE MATTER OF THE BANKRUPTCY OF
GLOBE IMPORTS (ONTARIO) LTD.

DOCUMENT ORDER
ADDRESS FOR SERVICE AND CONTACT DLA PIPER (CANADA) LLP
INFORMATION OF PARTY FILING THIS DOCUMENT Barristers & Solicitors
Suite 2700, Stantec Tower
10220 - 103rd Avenue NW
Edmonton, AB T5J 0K4

Attention: Jerritt R. Pawlyk / Craig Brusnyk
Phone: 780-429-6835
Fax: 780-670-4239
Email: jerritt.pawlyk@dlapiper.com / craig.brusnyk@dlapiper.com
File No.: 063227-00011


DATE ON WHICH ORDER WAS PRONOUNCED: August 31, 2022
LOCATION OF HEARING OR TRIAL: Edmonton, Alberta
NAME OF JUDGE WHO MADE THIS ORDER: The Honourable ACJ Nielsen

UPON THE APPLICATION of The Bowra Group Inc., in its capacity as Court-Appointed Receiver (the "Receiver") of Chatur Holdings Ltd. ("Chatur") and Globe Imports (Ontario) Ltd. ("Globe") (Chatur and Globe are collectively referred to herein as the "Debtor"); **AND UPON THE APPLICATION** The Bowra Group Inc., in its capacity as Licenced Insolvency Trustee of Chatur and Globe, pursuant to Section 49 of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 ("BIA") (the "Trustee"); **AND UPON** noting that, on August 5, 2020, the Honourable Mr. Justice Mah granted an Order suspending all limitation periods applicable against the Receiver, Trustee, and the creditors of the Debtor to commence actions pursuant to the provisions of the BIA, the FPA, the Statute or any other provincial legislation or regulations in force in Alberta, Ontario or Canada to challenge, set aside or impugn any Questioned Transactions until March 5, 2021; **AND UPON** reading the Orders of Justice Dunlop granted March 2, 2021 and August 27, 2021, and the Order of Justice Mah granted on March 1, 2022 (together, the "Orders"), and the Trustee's Fifth Report to the Court (the "Fifth Report"), filed in these proceedings; **AND UPON** noting that, prior to the commencement of these proceedings, property of the Debtor was transferred, charged or otherwise dealt with in circumstances which may give rise to transactions that could be challenged by the Trustee or creditors of the Debtor (the "Questioned Transactions"); **AND UPON** noting that further investigation is required in order to determine if the Trustee ought to apply to this Honourable Court to set aside or otherwise impugn the Questioned Transactions; **AND UPON** noting that the Trustee's authority to challenge any of the Questioned Transactions is pursuant to sections 95-101 of the BIA, and Provincial legislation including, without limitation the *Fraudulent Preferences Act*, RSA 2000, c F-24 (the "FPA") and the *Statute of Elizabeth*, 1571 (UK), 13 Eliz I, C 5 (the "Statute"), and that creditors of the Debtor may have additional ability to challenge the Questioned Transactions under provincial or other legislation; **AND UPON** noting that it would be desirable to extend the

suspension of the operation of all limitation periods until the economic benefit of challenging any of the Questioned Transactions can be determined; **AND UPON** hearing counsel for the Receiver and Trustee, counsel for the Debtor, and counsel for certain creditors of the Debtor; **AND UPON** being advised of the consent of counsel for Chatur, Globe, 895102 Alberta Ltd., Farhan Chatur, Nazir Javer, Feizal Chatur, Al-Karim Chatur, Salim Chatur, Amirali Chatur, Zarian Chatur And Nassim Chatur; **AND UPON** being advised by counsel for the Receiver and the Trustee of service of this Application and the Fifth Report;

IT IS HEREBY ORDERED AND ADJUDGED THAT:

1. Service of this Application and all materials in support, by the method described in the Affidavit of Service filed in support of this Application, is hereby deemed good and sufficient. No other person is required to be served with notice of this Application, the time for service of the said documents is abridged to the time actually given, and any requirement for further service is hereby dispensed with.
2. All limitation periods applicable against the Receiver, Trustee, and/or the creditors of the Debtor to commence actions pursuant to the provisions of the BIA, the FPA, the Statute or any other provincial legislation or regulations in force in Alberta, Ontario or Canada to challenge, set aside, or impugn any Questioned Transactions, continue to be suspended and tolled until March 5, 2023, except as may be extended by further Order of this Honourable Court.
3. The Fifth Report, and the activities of the Receiver and Trustee as described therein, are hereby ratified and approved.
4. This Court requests the aid and recognition of any court, tribunal, regulatory, or administrative body having jurisdiction in Canada to give effect to this Order and to assist the Trustee and the Receiver, and their respective agents, in carrying out the terms of this Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance, to the Trustee and the Receiver, as may be necessary or desirable to give effect to this Order, or to assist the Trustee and the Receiver and their respective agents in carrying out the terms of this Order.



Justice of the Court of Queen's Bench of Alberta

APPENDIX G

Personal Property Registry search for Chatur Holdings Ltd.

Search ID #: Z11001852

Transmitting Party

WEST-END REGISTRATIONS LICENSING & SEARCHES
LTD. (P158)

10011 170 STREET
EDMONTON, AB T5P 4R5

Party Code: 50076967
Phone #: 780 483 8211
Reference #: 02293550-88341

Search ID #: Z11001852

Date of Search: 2018-Dec-12

Time of Search: 15:07:06

Business Debtor Search For:

Chatur Holdings Ltd.

Exact Result(s) Only Found

NOTE:

A complete Search may result in a Report of Exact and Inexact Matches.
Be sure to read the reports carefully.



Search ID #: Z11001852

Business Debtor Search For:

Chatur Holdings Ltd.

Search ID #: Z11001852

Date of Search: 2018-Dec-12 Time of Search: 15:07:06

Registration Number: 07042424775

Registration Date: 2007-Apr-24

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2020-Apr-24 23:59:59

Exact Match on: Debtor No: 1

Amendments to Registration

17031015519

Renewal

2017-Mar-10

Debtor(s)

Block

1 CHATUR HOLDINGS LTD.
11680 - 170 STREET
EDMONTON, AB T5S 1J7

Status
Current

Secured Party / Parties

Block

1 HSBC BANK CANADA
10250 101 STREET 9TH FLOOR
EDMONTON, AB T5J 3P4

Status
Current

Collateral: General

Block

Description

1 ALL OF THE DEBTOR'S PRESENT AND AFTER ACQUIRED PERSONAL PROPERTY

Status
Current

2 AND AN UNCRYSTALLIZED FLOATING CHARGE ON LAND.

Current

Search ID #: Z11001852

Business Debtor Search For:

Chatur Holdings Ltd.

Search ID #: Z11001852

Date of Search: 2018-Dec-12 Time of Search: 15:07:06

Registration Number: 07042424809

Registration Date: 2007-Apr-24

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2020-Apr-24 23:59:59

Exact Match on: Debtor No: 1

Amendments to Registration

17031015520

Renewal

2017-Mar-10

Debtor(s)

Block

Status

1 CHATUR HOLDINGS LTD.
11680 - 170 STREET
EDMONTON, AB T5S 1J7

Current

Secured Party / Parties

Block

Status

1 HSBC BANK CANADA
10250 101 STREET 9TH FLOOR
EDMONTON, AB T5J 3P4

Current

Collateral: General

Block

Description

Status

1	ALL BILLS, DOCUMENTS OF TITLE, CHATTEL PAPER, SECURITIES,	Current
2	INTANGIBLES, TRANSPORTATION DOCUMENTS, INSURANCE POLICIES AND	Current
3	OTHER DOCUMENTS OR INSTRUMENTS REPRESENTING OR RELATING TO THE	Current
4	PURCHASE, STORAGE, PREPARATION, SALE OR SHIPMENT OF AND OTHER	Current
5	DEALINGS WITH GOODS AND THE GOODS REPRESENTED THEREBY AND ANY	Current
6	RIGHTS WHICH THE DEBTOR MAY HAVE AS THE UNPAID SELLER OF THE	Current
7	GOODS AND ALL PROCEEDS INCLUDING, WITHOUT LIMITATION, ALL GOODS,	Current
8	SECURITIES, INSTRUMENTS, DOCUMENTS OF TITLE, CHATTEL PAPER,	Current

Search ID #: Z11001852

9	INTANGIBLES AND MONEY (ALL AS DEFINED IN THE PERSONAL PROPERTY	Current
10	SECURITY ACT, ANY REGULATIONS THEREUNDER AND ANY AMENDMENTS	Current
11	THERE TO).	Current

Search ID #: Z11001852

Business Debtor Search For:

Chatur Holdings Ltd.

Search ID #: Z11001852

Date of Search: 2018-Dec-12 Time of Search: 15:07:06

Registration Number: 07042424833

Registration Date: 2007-Apr-24

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2020-Apr-24 23:59:59

Exact Match on: Debtor No: 1

Amendments to Registration

17031015547

Renewal

2017-Mar-10

Debtor(s)

Block

Status
Current

1 CHATUR HOLDINGS LTD.
11680 - 170 STREET
EDMONTON, AB T5S 1J7

Secured Party / Parties

Block

Status
Current

1 HSBC BANK CANADA
10250 101 STREET 9TH FLOOR
EDMONTON, AB T5J 3P4

Collateral: General

Block

Description

Status

1	ALL DEBTS, CLAIMS, DEMANDS, MONEYS AND CHOSES IN ACTION,	Current
2	(INCLUDING WITHOUT LIMITING THE GENERALITY OF THE FOREGOING ALL	Current
3	BOOK DEBTS) NOW DUE OR ACCRUING OR GROWING DUE, OR HEREAFTER TO	Current
4	BECOME DUE OR ACCRUING OR GROWING DUE, OR WHICH MAY BECOME	Current
	VESTED	
5	IN THE DEBTOR ALONE OR THE DEBTOR JOINTLY WITH OTHERS, WHETHER IN	Current
6	CONNECTION WITH THE BUSINESS NOW CARRIED ON BY THE DEBTOR, OR ANY	Current
7	FUTURE BUSINESS OR OTHERWISE, OR ANY POLICY OR CONTRACT OF	Current

Search ID #: Z11001852

8	INSURANCE AGAINST LOSS BY WHATEVER CAUSE TO THE REAL OR PERSONAL	Current
9	PROPERTY OF THE DEBTOR (COLLECTIVELY THE "DEBTS"), AND ALSO BOOKS	Current
10	OF ACCOUNT, AND DOCUMENTS IN ANY WAY EVIDENCING OR RELATING TO,	Current
11	OR WHICH MAY BE RECEIVED AS SECURITY FOR OR ON ACCOUNT OF THE	Current
12	DEBTS, AND ALSO ALL JUDGMENTS AND ALL MORTGAGES OR OTHER	Current
13	SECURITIES FOR PAYMENT OF THE SAME OR ANY OF THEM, AND ALSO ALL	Current
14	OTHER RIGHTS AND BENEFITS WHICH ARE NOW OR MAY HEREAFTER BECOME	Current
15	VESTED IN THE DEBTOR IN RESPECT OF THE DEBTS AND ALL PROCEEDS	Current
16	INCLUDING, WITHOUT LIMITATION, ALL GOODS, SECURITIES,	Current
17	INSTRUMENTS, DOCUMENTS OF TITLE, CHATTEL PAPER, INTANGIBLES AND	Current
18	MONEY (ALL AS DEFINED IN THE PERSONAL PROPERTY SECURITY ACT, ANY	Current
19	REGULATIONS THEREUNDER AND ANY AMENDMENTS THERETO).	Current

Search ID #: Z11001852

Business Debtor Search For:

Chatur Holdings Ltd.

Search ID #: Z11001852

Date of Search: 2018-Dec-12 Time of Search: 15:07:06

Registration Number: 10043024865

Registration Date: 2010-Apr-30

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2020-Apr-30 23:59:59

Exact Match on: Debtor No: 1

Debtor(s)

Block

1 CHATUR HOLDINGS LTD.
11218-189 STREET
EDMONTON, AB T5S 2V6

Status
Current

Secured Party / Parties

Block

1 ACRODEX INC.
11420-170 STREET
EDMONTON, AB T5S 1L7

Status
Current

Collateral: General

Block

Description

1 1. All of the Borrower s right, title, estate and interest in and to all of the Borrower s present and future real and personal property, goods and any proceeds therefrom, including, without limiting the generality of the foregoing, all fixtures and furniture, building materials, leased goods, plant, machinery, tools, vehicles of any kind or description, all spare parts and accessories installed in or affixed or attached to any of the foregoing, and all drawings, specifications, plans and manuals relating thereto and any equipment now or hereafter owned or acquired, and any goods specifically listed or otherwise described in any Schedule hereto (collectively, Equipment) and any lands specifically listed or otherwise described in any Schedule hereto (collectively, Lands);

2. All present and future inventory of the Borrower, including all raw materials, materials used or consumed in the business or profession of the Borrower, work in progress, finished goods, goods used for packing, materials used in the business of the Borrower not intended for sale, and goods acquired or held for sale or furnished or to be furnished under contracts of rental or service (collectively, "Inventory");

3. All present and future debts, demands and amounts due or accruing due to the Borrower whether or not earned by performance, including without limitation its book debts, accounts receivable and claims under policies of insurance (including insurance rights arising from or out of the assets referred to in paragraphs 1 and 2 above); and all contracts, security interests and other rights and benefits in respect thereof (collectively, "Accounts");

Status
Current

Search ID #: Z11001852

- 2 4. All present and future intangible personal property of the Borrower, including all contract rights, goodwill, patents, trademarks, trade names, business styles, copyrights, domain registrations, intellectual and other industrial property, and all other choses in action of the Borrower of every kind, whether due at the present time or hereafter to become due or owing; Current
5. All present and future documents of title of the Borrower, whether negotiable or otherwise including all warehouse receipts and bills of lading;
6. All present and future agreements made between the Borrower as secured party and others which evidence both a monetary obligation and a security interest in or a lease of specific goods (collectively, "Chattel Paper");
7. All present and future bills, notes and cheques (as such are defined pursuant to the Bills of Exchange Act (Canada)), and all other writings that evidence a right to the payment of money and are of a type that in the ordinary course of business are transferred by delivery without any necessary endorsement or assignment (collectively, "Instruments");
- 3 8. All present and future money of the Borrower, whether authorized or adopted by the Parliament of Canada as part of its currency or any foreign government as part of its currency; Current
9. All present and future securities held by the Borrower, including shares, options, rights, warrants, joint venture interests, interests in limited partnerships, bonds, debentures and all other documents which constitute evidence of a share, participation or other interest of the Borrower in property or in an enterprise or which constitute evidence of an obligation of the issuer, and all substitutions therefor and dividends and income derived therefrom (collectively, "Securities");
10. All books, accounts, invoices, letters, papers, documents and other records in any form evidencing or relating to the undertaking, property and assets of the Borrower which are subject to the Security Interest; and
11. All proceeds generated on the lease, sale, licence, or use of all or any of the property, assets and undertaking of the Borrower referred to in paragraphs 1 through 10 above inclusive of all insurance proceeds generated on the loss or destruction of all or any of the same (collectively, AProceeds@); and
12. All of the Borrower s present and future intangibles, Chattel Paper, Securities, documents of title, Instruments and money, and any Proceeds therefrom, including all its present and future book debts and other accounts receivable, monetary obligations, contract rights and other choses in action of every kind or nature now due or hereafter to become due, including insurance rights arising from or out of loss of or damage to all or any of the assets referred to in any of the foregoing paragraphs.

Search ID #: Z11001852

Business Debtor Search For:

Chatur Holdings Ltd.

Search ID #: Z11001852

Date of Search: 2018-Dec-12 Time of Search: 15:07:06

Registration Number: 10043025554

Registration Date: 2010-Apr-30

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2020-Apr-30 23:59:59

Exact Match on: Debtor No: 1

Debtor(s)

Block

Status

1 CHATUR HOLDINGS LTD.
11218-189 STREET
EDMONTON, AB T5S 2V6

Current

Secured Party / Parties

Block

Status

1 ARAAM INC.
11616-178 STREET
EDMONTON, AB T5S 2E6

Current

Collateral: General

Block

Description

Status

1 1. All of the Borrower s right, title, estate and interest in and to all of the Borrower s present and future real and personal property, goods and any proceeds therefrom, including, without limiting the generality of the foregoing, all fixtures and furniture, building materials, leased goods, plant, machinery, tools, vehicles of any kind or description, all spare parts and accessories installed in or affixed or attached to any of the foregoing, and all drawings, specifications, plans and manuals relating thereto and any equipment now or hereafter owned or acquired, and any goods specifically listed or otherwise described in any Schedule hereto (collectively, Equipment) and any lands specifically listed or otherwise described in any Schedule hereto (collectively, Lands);

2. All present and future inventory of the Borrower, including all raw materials, materials used or consumed in the business or profession of the Borrower, work in progress, finished goods, goods used for packing, materials used in the business of the Borrower not intended for sale, and goods acquired or held for sale or furnished or to be furnished under contracts of rental or service (collectively, "Inventory");

3. All present and future debts, demands and amounts due or accruing due to the Borrower whether or not earned by performance, including without limitation its book debts, accounts receivable and claims under policies of insurance (including insurance rights arising from or out of the assets referred to in paragraphs 1 and 2 above); and all contracts, security interests and other rights and benefits in respect thereof (collectively, "Accounts");

Search ID #: Z11001852

- 2 4. All present and future intangible personal property of the Borrower, including all contract rights, goodwill, patents, trademarks, trade names, business styles, copyrights, domain registrations, intellectual and other industrial property, and all other choses in action of the Borrower of every kind, whether due at the present time or hereafter to become due or owing; Current
5. All present and future documents of title of the Borrower, whether negotiable or otherwise including all warehouse receipts and bills of lading;
6. All present and future agreements made between the Borrower as secured party and others which evidence both a monetary obligation and a security interest in or a lease of specific goods (collectively, "Chattel Paper");
7. All present and future bills, notes and cheques (as such are defined pursuant to the Bills of Exchange Act (Canada)), and all other writings that evidence a right to the payment of money and are of a type that in the ordinary course of business are transferred by delivery without any necessary endorsement or assignment (collectively, "Instruments");
- 3 8. All present and future money of the Borrower, whether authorized or adopted by the Parliament of Canada as part of its currency or any foreign government as part of its currency; Current
9. All present and future securities held by the Borrower, including shares, options, rights, warrants, joint venture interests, interests in limited partnerships, bonds, debentures and all other documents which constitute evidence of a share, participation or other interest of the Borrower in property or in an enterprise or which constitute evidence of an obligation of the issuer, and all substitutions therefor and dividends and income derived therefrom (collectively, "Securities");
10. All books, accounts, invoices, letters, papers, documents and other records in any form evidencing or relating to the undertaking, property and assets of the Borrower which are subject to the Security Interest; and
11. All proceeds generated on the lease, sale, licence, or use of all or any of the property, assets and undertaking of the Borrower referred to in paragraphs 1 through 10 above inclusive of all insurance proceeds generated on the loss or destruction of all or any of the same (collectively, AProceeds@); and
12. All of the Borrower s present and future intangibles, Chattel Paper, Securities, documents of title, Instruments and money, and any Proceeds therefrom, including all its present and future book debts and other accounts receivable, monetary obligations, contract rights and other choses in action of every kind or nature now due or hereafter to become due, including insurance rights arising from or out of loss of or damage to all or any of the assets referred to in any of the foregoing paragraphs.

Search ID #: Z11001852

Business Debtor Search For:

Chatur Holdings Ltd.

Search ID #: Z11001852

Date of Search: 2018-Dec-12 Time of Search: 15:07:06

Registration Number: 12102529885

Registration Date: 2012-Oct-25

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2022-Oct-25 23:59:59

Exact Match on: Debtor No: 1

Debtor(s)

Block

1 CHATUR HOLDINGS LTD.
11620 178 STREET
EDMONTON, AB T5S 2E6

Status
Current

Block

2 CHATUR, BARKAT
443 BUDCHART DRIVE, EDMONTON
EDMONTON, AB T6R 1Z5

Status
Current

Birth Date:
1948-Mar-03

Secured Party / Parties

Block

1 HSBC BANK CANADA
10561 JASPER AVENUE
EDMONTON, AB T5J 1Z4

Status
Current

Collateral: General

Block

1 All indebtedness, present and future, direct and indirect,

Status
Current

2 absolute and contingent of GLOBE IMPORTS (ONTARIO) LTD. to

Current

3 the debtor and all proceeds including, without limitation,

Current

4 all goods, securities, instruments, documents of title,

Current

5 chattel paper, intangibles and money (all as defined in the

Current

6 Personal Property Security Act, any regulations thereunder

Current

Search ID #: Z11001852

7 and any amendments thereto).

Current

Search ID #: Z11001852

Business Debtor Search For:

Chatur Holdings Ltd.

Search ID #: Z11001852

Date of Search: 2018-Dec-12

Time of Search: 15:07:06

Registration Number: 17032842976

Registration Date: 2017-Mar-28

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2027-Mar-28 23:59:59

Exact Match on: Debtor No: 1

Debtor(s)

Block

1 CHATUR HOLDINGS LTD.
11620 178 STREET NW
EDMONTON, AB T5S 2E6

Status
Current

Block

2 GLOBE IMPORT SALES
11620 178 STREET NW
EDMONTON, AB T5S 2E6

Status
Current

Secured Party / Parties

Block

1 VIP DISTRIBUTORS INC.
720 - 1ST AVENUE NORTH
SASKATOON, SK S7K 6R9

Status
Current

Block

2 NATIONAL BUYING ASSOCIATES
720 - 1ST AVENUE NORTH
SASKATOON, SK S7K 6R9

Status
Current

Collateral: General

Block

Description

- 1 All of the debtor's present and after acquired personal
2 property and all proceeds thereof, including, but not
3 restricted to accounts, chattel paper, goods, instruments,
4 intangibles, money and securities, be they cash or non-cash

Status
Current
Current
Current
Current

Search ID #: Z11001852

5	proceeds, in whatever form and howsoever arising, including	Current
6	any transfer, sale or payment representing indemnity or	Current
7	compensation for loss or damage to the collateral or proceeds	Current
8	therefrom.	Current

Result Complete

APPENDIX H

Personal Property Registry for Globe Imports (Ontario) Ltd.



Powered by Dye & Durham

PERSONAL PROPERTY SECURITY
REGISTRATION SYSTEM
(ONTARIO) ENQUIRY RESULTS

Prepared for : Oncorp - Dye & Durham
Reference : 8956987-2ji
Search ID : 709160
Date Processed : 12/12/2018 5:53:38 PM
Report Type : PPSA Electronic Response
Search Conducted on : Globe Imports (Ontario) Ltd.
Search Type : Business Debtor

DISCLAIMER :

This report has been generated using data provided by the Personal Property Registration Branch, Ministry of Government Services, Government of Ontario. No liability is undertaken regarding its correctness, completeness, or the interpretation and use that are made of it.

MINISTRY OF CONSUMER AND BUSINESS SERVICES
PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
ENQUIRY RESPONSE

THIS IS TO CERTIFY THAT A SEARCH HAS BEEN MADE IN THE RECORDS OF THE
CENTRAL OFFICE OF THE PERSONAL PROPERTY SECURITY SYSTEM IN RESPECT
OF THE FOLLOWING:

TYPE OF SEARCH: BUSINESS DEBTOR

CONDUCTED ON: Globe Imports (Ontario) Ltd.

FILE CURRENCY: December 11, 2018

ABOVE REQUEST HAS BEEN QUEUED FOR OVERNIGHT PROCESSING.

THE ABOVE REPORT HAS BEEN CREATED BASED ON THE DATA PROVIDED BY
THE PERSONAL PROPERTY REGISTRATION BRANCH, MINISTRY OF CONSUMER
AND BUSINESS SERVICES, GOVERNMENT OF ONTARIO. NO LIABILITY IS
UNDERTAKEN REGARDING ITS CORRECTNESS, COMPLETENESS, OR THE
INTERPRETATION AND USE THAT ARE MADE OF IT.

Search ID#: Z10958668

Transmitting Party

ELDOR-WAL REGISTRATIONS (1987) LTD.

1200, 10123 99 st NW
EDMONTON, AB T5J 3H1

Party Code: 50073881
Phone #: 780 429 5969
Reference #:

Search ID #: Z10958668

Date of Search: 2018-Nov-29

Time of Search: 08:01:43

Business Debtor Search For:

GLOBE IMPORTS (ONTARIO) LTD.

Both Exact and Inexact Result(s) Found

NOTE:

A complete Search may result in a Report of Exact and Inexact Matches.

Be sure to read the reports carefully.



Search ID#: Z10958668

Business Debtor Search For:

GLOBE IMPORTS (ONTARIO) LTD.

Search ID #: Z10958668

Date of Search: 2018-Nov-29

Time of Search: 08:01:43

Registration Number: 98050616121

Registration Type: SECURITY AGREEMENT

Registration Date: 1998-May-06

Registration Status: Current

Expiry Date: 2021-May-06 23:59:59

Exact Match on: Debtor

No: 1

Amendments to Registration

03040835518

Renewal

2003-Apr-08

08040332557

Amendment And Renewal

2008-Apr-03

18041819932

Renewal

2018-Apr-18

Debtor(s)

Block

1 GLOBE IMPORTS (ONTARIO) LTD.
C/O 11680 - 170 STREET
EDMONTON, AB T5S 1J7

Status

Current

Secured Party / Parties

Block

1 HONGKONG BANK OF CANADA
10561 JASPER AVE
EDMONTON, AB T5J1Z4

Status

Deleted by
08040332557

Block

2 HSBC BANK CANADA
10250 101 STREET 9TH FLOOR
EDMONTON, AB T5J 3P4

Status

Current by
08040332557

Collateral: General

Block Description

Status

Search ID#: Z10958668

1	ALL PRESENT AND AFTER ACQUIRED PERSONAL PROPERTY	Current
2	ALL DEBTS, CLAIMS, DEMANDS, MONEYS AND CHOSSES IN	Current
3	ACTION, (INCLUDING WITHOUT LIMITING THE GENERALITY	Current
4	OF THE FOREGOING) ALL BOOK DEBTS NOW DUE OR ACCRUING	Current
5	OR GROWING DUE, OR HEREAFTER TO BECOME DUE OR ACCRUING	Current
6	OR GROWING DUE, OR WHICH MAY BECOME VESTED IN THE	Current
7	DEBTOR ALONE OR THE DEBTOR JOINTLY WITH OTHERS, WHETHER	Current
8	IN CONNECTION WITH THE BUSINESS NOW CARRIED ON BY THE	Current
9	DEBTOR, OR ANY FUTURE BUSINESS OR OTHERWISE, OR ANY	Current
10	POLICY OR CONTRACT OF INSURANCE AGAINST LOSS BY	Current
11	WHATEVER CAUSE TO THE REAL OR PERSONAL PROPERTY OF THE	Current
12	DEBTOR (COLLECTIVELY THE "DEBTS"), AND ALSO BOOKS OF	Current
13	ACCOUNT, AND DOCUMENTS IN ANY WAY EVIDENCING OR RELATING	Current
14	TO, OR WHICH MAY BE RECEIVED AS SECURITY FOR OR ON ACCOUNT	Current
15	OF THE DEBTS, AND ALSO ALL JUDGMENTS AND ALL MORTGAGES OR	Current
16	OTHER SECURITIES FOR PAYMENT OF THE SAME OR ANY OF THEM,	Current
17	AND ALSO ALL OTHER RIGHTS AND BENEFITS WHICH ARE NOW OR MAY	Current
18	HEREAFTER BECOME VESTED IN THE DEBTOR IN RESPECT OF THE	Current
19	DEBTS AND ALL PROCEEDS INCLUDING, WITHOUT LIMITATION, ALL	Current
20	GOODS, SECURITIES, INSTRUMENTS, DOCUMENTS OF TITLE, CHATTEL	Current
21	PAPER, INTANGIBLES AND MONEY (ALL AS DEFINED IN THE PERSONAL	Current

Search ID#: Z10958868

- | | | |
|----|---|---------|
| 22 | PROPERTY SECURITY ACT, ANY REGULATIONS THEREUNDER AND ANY | Current |
| 23 | AMENDMENTS THERETO). | Current |

Search ID#: Z10958668

Business Debtor Search For:

GLOBE IMPORTS (ONTARIO) LTD.

Search ID #: Z10958668

Date of Search: 2018-Nov-29

Time of Search: 08:01:43

Registration Number: 09102718742

Registration Type: SECURITY AGREEMENT

Registration Date: 2009-Oct-27

Registration Status: Current

Expiry Date: 2019-Oct-27 23:59:59

Inexact Match on: Debtor

No: 1

Debtor(s)

Block

1 GLOBE IMPORTS ONTARIO
7635 TRANMERE DR
MISSISSAUGA, ON L5S 1L4

Status

Current

Secured Party / Parties

Block

1 HSBC BANK CANADA
9TH FLOOR 10250 101 STREET
EDMONTON, AB T5J 3P4

Status

Current

Collateral: General

Block

Description

1 ALL INDEBTEDNESS, PRESENT AND FUTURE, DIRECT AND INDIRECT,

Status

Current

2 ABSOLUTE AND CONTINGENT OF CHATUR HOLDINGS LTD. TO THE DEBTOR AND

Current

3 ALL PROCEEDS INCLUDING, WITHOUT LIMITATION, ALL GOODS,

Current

4 SECURITIES, INSTRUMENTS, DOCUMENTS OF TITLE, CHATTEL PAPER,

Current

5 INTANGIBLES AND MONEY (ALL AS DEFINED IN THE PERSONAL PROPERTY

Current

6 SECURITY ACT, ANY REGULATIONS THEREUNDER AND ANY AMENDMENTS

Current

Search ID#: Z10958668

7 THERETO).

Current

Search ID#: Z10958668

Business Debtor Search For:

GLOBE IMPORTS (ONTARIO) LTD.

Search ID #: Z10958668

Date of Search: 2018-Nov-29

Time of Search: 08:01:43

Registration Number: 10043024941

Registration Type: SECURITY AGREEMENT

Registration Date: 2010-Apr-30

Registration Status: Current

Expiry Date: 2020-Apr-30 23:59:59

Exact Match on: Debtor No: 1
Exact Match on: Debtor No: 2

Debtor(s)

Block

1 GLOBE IMPORTS (ONTARIO) LTD.
11218-189 STREET
EDMONTON, AB T5S 2V6

Status

Current

Block

2 GLOBE IMPORTS (ONTARIO) LTD.
7635 TRANMERE DRIVE
MISSISSAUGA, ON L5S 1L4

Status

Current

Secured Party / Parties

Block

1 ACRODEX INC.
11420-170 STREET
EDMONTON, AB T5S 1L7

Status

Current

Collateral: General

Block **Description**

Status

Search ID#: Z10958688

- 1 1. All of the Borrower's right, title, estate and interest in and to all of the Borrower's present and future real and personal property, goods and any proceeds therefrom, including, without limiting the generality of the foregoing, all fixtures and furniture, building materials, leased goods, plant, machinery, tools, vehicles of any kind or description, all spare parts and accessories installed in or affixed or attached to any of the foregoing, and all drawings, specifications, plans and manuals relating thereto and any equipment now or hereafter owned or acquired, and any goods specifically listed or otherwise described in any Schedule hereto (collectively, "Equipment") and any lands specifically listed or otherwise described in any Schedule hereto (collectively, "Lands");
2. All present and future inventory of the Borrower, including all raw materials, materials used or consumed in the business or profession of the Borrower, work in progress, finished goods, goods used for packing, materials used in the business of the Borrower not intended for sale, and goods acquired or held for sale or furnished or to be furnished under contracts of rental or service (collectively, "Inventory");
3. All present and future debts, demands and amounts due or accruing due to the Borrower whether or not earned by performance, including without limitation its book debts, accounts receivable and claims under policies of insurance (including insurance rights arising from or out of the assets referred to in paragraphs 1 and 2 above); and all contracts, security interests and other rights and benefits in respect thereof (collectively, "Accounts");
- Current
- 2 4. All present and future intangible personal property of the Borrower, including all contract rights, goodwill, patents, trademarks, trade names, business styles, copyrights, domain registrations, intellectual and other industrial property, and all other choses in action of the Borrower of every kind, whether due at the present time or hereafter to become due or owing;
5. All present and future documents of title of the Borrower, whether negotiable or otherwise including all warehouse receipts and bills of lading;
6. All present and future agreements made between the Borrower as secured party and others which evidence both a monetary obligation and a security interest in or a lease of specific goods (collectively, "Chattel Paper");
7. All present and future bills, notes and cheques (as such are defined pursuant to the Bills of Exchange Act (Canada)), and all other writings that evidence a right to the payment of money and are of a type that in the ordinary course of business are transferred by delivery without any necessary endorsement or assignment (collectively, "Instruments");
- Current

Search ID#: Z10958668

3

8. All present and future money of the Borrower, whether authorized or adopted by the Parliament of Canada as part of its currency or any foreign government as part of its currency;

Current

9. All present and future securities held by the Borrower, including shares, options, rights, warrants, joint venture interests, interests in limited partnerships, bonds, debentures and all other documents which constitute evidence of a share, participation or other interest of the Borrower in property or in an enterprise or which constitute evidence of an obligation of the issuer, and all substitutions therefor and dividends and income derived therefrom (collectively, "Securities");

10. All books, accounts, invoices, letters, papers, documents and other records in any form evidencing or relating to the undertaking, property and assets of the Borrower which are subject to the Security interest; and

11. All proceeds generated on the lease, sale, licence, or use of all or any of the property, assets and undertaking of the Borrower referred to in paragraphs 1 through 10 above inclusive of all insurance proceeds generated on the loss or destruction of all or any of the same (collectively, AProceeds@); and

12. All of the Borrower's present and future intangibles, Chattel Paper, Securities, documents of title, Instruments and money, and any Proceeds therefrom, including all its present and future book debts and other accounts receivable, monetary obligations, contract rights and other choses in action of every kind or nature now due or hereafter to become due, including insurance rights arising from or out of loss of or damage to all or any of the assets referred to in any of the foregoing paragraphs.

Result Complete

APPENDIX I

**Interim Statement of Receipts and Disbursements
as at May 24, 2023**

**In the Matter of the Receivership
of Chatur Holdings Ltd., Globe Imports (Ontario) Ltd. and 895102 Alberta Ltd.
Receiver's Interim Statement of Receipts and Disbursements
For the period December 12, 2018 to May 24, 2023**

Receipts	\$'s
Advances from secured creditor	318,578
Fire Loss Claim - settlement proceeds	587,500
Interest income	5,460
WCB refund	1,845
	913,383
Disbursements	
Legal fees and disbursements	216,920
Receiver's fees and disbursements	113,210
GST paid	21,547
Transfer to Trustee - Chatur	4,400
Fees, notices, redirection of mail and postage	1,006
Office and travel	397
Contractor costs	207
Bank charges	117
	357,805
	555,578
Funds Held In Trust	

MNP Ltd.

Receiver of Chatur Holdings Ltd., Globe Imports (Ontario) Ltd., and 895102
Alberta Ltd.

Per: 

 Kristin Gray, CPA, CA, CIRP, LIT

APPENDIX J

A copy of the Fee Affidavit of Kristin Gray

Clerk's stamp:

COURT FILE NUMBER 1803-23072
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF HSBC BANK OF CANADA
DEFENDANT CHATUR HOLDINGS LTD., GLOBE
IMPORTS (ONTARIO) LTD., 895102
ALBERTA LTD., FARHAN CHATUR, NAZIR
JAVER FEIZAL CHATUR, AL-KARIM
CHATUR, SALIM CHATUR, AMIRALI
CHATUR, ZARIAN CHATUR, and NASSIM
CHATUR

DOCUMENT

FEE AFFIDAVIT

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

Receiver:
MNP Ltd.
Suite 1300, MNP Tower
10235 – 101 Street NW
Edmonton, AB, Canada T5J 3G1
Attention: Kristin Gray
Phone: 780.705.0073 Fax: 780.409.5415
kristin.gray@mnp.ca

Counsel:
DLA Piper (Canada) LLP
Barristers and Solicitors
Suite 2700, Stantec Tower
10220-103 Avenue NW
Edmonton, AB, Canada T5J 0K4
Attention: Jerritt R. Pawlyk
Phone: 780.429.6835
Fax: 780.670.4329
jerritt.pawlyk@dlapiper.com

**AFFIDAVIT OF KRISTIN GRAY
SWORN ON MAY 29, 2023**

I, Kristin Gray, CPA, CA, CIRP, LIT of Edmonton, Alberta, SWEAR AND SAY THAT:

1. I am a Senior Vice-President with MNP Ltd., Receiver of Chatur Holdings Ltd., Globe Imports (Ontario) Ltd. and 895102 Alberta Ltd. (the "Receiver") and as such I have personal knowledge of the facts and matters herein deposed to except where stated to be based upon information and belief, and where so stated I verily believe the same to be true.

2. On December 12, 2018, and pursuant to an Order of Justice Graesser of the Court of King's of Alberta, MNP Ltd., successor to The Bowra Group Inc. was appointed Receiver of Chatur Holdings Ltd., Globe Imports (Ontario) Ltd. and 895102 Alberta Ltd. (the "Receivership").
3. I am a Chartered Professional Accountant and Licensed Insolvency Trustee with over 10 years of experience in the area of Insolvency and Restructuring and have been handling the day-to-day administrative work in relation to the Receivership.
4. With respect to Receiver's accounts covering fees and disbursements incurred by the Receiver for the period December 11, 2018, to April 30, 2023, which accounts are contained herein as Exhibit "A" (the "Accounts"):
 - (a) The Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work and name of the individual who completed the work;
 - (b) The hourly rate for each and every individual employee of the Receiver which completed work in regard to the Receivership (the "Hourly Rates"), including Non – Professional staff is as follows:

MNP Ltd. team:

 - (i) Doug Chivers, Senior Vice-President, and Licensed Insolvency Trustee - \$525/550/575
 - (ii) Kristin Gray, Senior Vice-President, and Licensed Insolvency Trustee - \$350/375/450/500/550;
 - (iii) Steven Barlott, Senior Consultant - \$285/320
 - (iv) Nicole Carreau, Associate - \$250/295;
 - (v) Derek Jessop, Associate - \$275;
 - (vi) Garrett Stupan, Associate - \$250;
 - (vii) Dil Boparai, Associate - \$225/250;
 - (viii) Michael Bacchus, Associate - \$200;
 - (ix) Sofie Parker, Estate Administrator (Non – Professional) - \$175/185;
 - (x) Devron Penney, Estate Administrator (Non – Professional) – \$153/156/165
 - (xi) Saoirse Carroll, Estate Administrator (Non – Professional) - \$125, and
 - (xii) Various Administrative Staff (Non – Professional) - \$100 - \$155
 - (c) I submit that the Hourly Rates are reasonable and comparable to the hourly rates of other accountant firms within the City of Edmonton of equivalent competence and expertise in the insolvency area;
 - (d) The disbursements contained within the Accounts totaling \$211,993 are comprised of:
 - (i) Licence Fee of \$550;

- (ii) Legal Fee's (paid by the Receiver) of \$198,507 (detailed separately below);
- (iii) Search Fees of \$5,908;
- (iv) Office Costs for photocopying, long distance telephone, faxes, and other postage of \$3,159 (the "Office Costs").
- (v) Postage and Stationary Costs of \$1,037; and
- (vi) Travel Costs of \$549;

5. With respect to the Receiver's independent legal counsel MLT Aikins LLP and DLA Piper (Canada) LLP ("DLA"), accounts covering fees and disbursements incurred by counsel for the period April 9, 2019, to April 28, 2023, which accounts are contained herein as Exhibit "B" (the "Legal Accounts"):

- (a) The Legal Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work and name of the individual who completed the work;
- (b) The hourly rate for each and every individual employee of the Receiver's independent legal counsel which completed work in regard to the Receivership (the "Hourly Rates"), is as follows:

DLA Piper (Canada) LLP team:

- (i) Adrienne K. Woodward, Partner - \$795;
- (ii) Jerritt R. Pawlyk, Partner - \$565/650/675/700;
- (iii) Carole J. Hunter, Counsel - \$675;
- (iv) Edmond Lamek, Partner - \$650;
- (v) Brendan J. Clancy, Associate - \$410/500/525;
- (vi) Kevin Hoy, Associate - \$475;
- (vii) Susy Trace, Associate - \$450;
- (viii) Craig W. Brusnyk, Associate - \$450/475;
- (ix) Max MacLeod, Associate - \$303/375
- (x) Ahmed Kamel, Student - \$300;
- (xi) Bryce Wells, Associate - \$425;
- (xii) Victoria Lee, Associate - \$425;
- (xiii) Stephen Kroeger, Associate - \$375;
- (xiv) Erin L. Sitter, Paralegal - \$250;
- (xv) Shelley J. Grove, Patent Agent - \$250;
- (xvi) Brenan Molzahn, Student - \$250/275

EXHIBIT A

Copies of the Receiver's Invoices

This is Exhibit " A " referred to
in the Affidavit of

Kristin Gray

Sworn before me this 29 day

of May, 2023

Isobel Smith

A Commissioner for Oaths in and for Alberta

ISOBEL NICOLE SMITH

A Commissioner for Oaths
in and for Alberta

My Commission expires August 31, 2024
Appointee No. 0764665

**In the Matter of the Receivership of
Chatur Holdings Ltd. And Globe Imports (Ontario) Ltd.**

Summary of Receiver's Fees

For the period of December 11, 2018, to April 30, 2023

Period	Invoice	Fees	Legal Fees - Disbursements	Disbursements	GST	Total
December 11, 2018 - January 31, 2019	8648	19,876.25	-	1,539.37	1,070.78	22,486.40
February 1, 2019 - February 28, 2019	8659	3,377.50	-	93.00	173.53	3,644.03
March 1, 2019 - March 31, 2019	8673	1,846.25	-	58.50	95.24	1,999.99
April 1, 2019 - June 30, 2019	8733	6,653.75	2,890.00	757.81	487.61	10,789.17
July 1, 2019 - August 31, 2019	8755	5,191.25	3,358.75	570.64	456.03	9,576.67
September 1, 2019 - December 31, 2019	8823	4,686.50	-	209.71	244.81	5,141.02
January 1, 2020 - March 31, 2020	8890	5,054.00	-	187.80	262.09	5,503.89
April 1, 2020 - April 30, 2020	8910	4,468.75	-	290.50	237.96	4,997.21
May 1, 2020 - July 31, 2020	8962	1,821.25	-	61.20	94.12	1,976.57
August 1, 2020 - October 31, 2020	9026	2,187.75	36,217.50	75.00	1,924.03	40,404.28
November 1, 2020 - November 30, 2020	9052	203.75	12,399.75	13.50	627.37	13,244.37
December 1, 2020 - February 28, 2021	9111	4,217.50	1,803.51	130.50	307.33	6,458.84
March 1, 2021 - April 30, 2021	9151	1,840.00	15,875.75	2,124.08	1,155.79	20,995.62
May 1, 2021 - May 31, 2021	9189	837.75	4,046.72	2,082.83	511.87	7,479.17
June 1, 2021 - July 31, 2021	9240	637.50	1,512.50	2,081.33	375.82	4,607.15
August 1, 2021 - August 31, 2021	9251	1,380.00	3,171.18	1,082.29	362.78	5,996.25
September 1, 2021 - September 30, 2021	9273	706.25	2,024.18	1,057.54	267.61	4,055.58
October 1, 2021 - November 30, 2021	9306	563.00	915.00	29.25	75.36	1,582.61
December 1, 2021 - December 31, 2021	9329	405.25	2,755.00	21.00	159.06	3,340.31
January 1, 2022 - January 31, 2022	9347	1,802.50	-	62.25	93.24	1,957.99
February 1, 2022 - February 28, 2022	9367	1,181.25	7,146.93	48.00	418.81	8,794.99
March 1, 2022 - March 31, 2022	9394	676.25	14,299.00	27.00	742.16	15,744.41
April 1, 2022 - April 30, 2022	9413	1,657.75	2,054.88	84.00	188.84	3,985.47
May 1, 2022 - May 31, 2022	9446	425.25	19,800.00	26.25	1,012.58	21,264.08
June 1, 2022 - July 31, 2022	9488	6,630.25	26,277.50	227.25	1,656.75	34,791.75
August 1, 2022 - August 31, 2022	9502	2,852.00	21,147.50	125.25	1,206.24	25,330.99
September 1, 2022 - September 30, 2022	9521	3,400.25	6,713.12	130.50	508.70	10,752.57
October 1, 2022 - October 31, 2022	9541	2,606.00	14,098.69	165.00	842.49	17,712.18
November 1, 2022 - November 30, 2022	9572	2,464.50	-	124.50	129.46	2,718.46
December 1, 2022 - December 31, 2022	10747515	1,008.30	-	-	50.42	1,058.72
January 1, 2023 - January 31, 2023	10785837	3,707.15	-	-	185.36	3,892.51
February 1, 2023 - February 28, 2023	10845555	2,290.15	-	-	114.51	2,404.66
March 1, 2023 - March 31, 2023	10975029	2,199.80	-	-	109.99	2,309.79
April 1, 2023 - April 30, 2023	11038354	868.40	-	-	43.42	911.82
		99,724.05	198,507.46	13,485.85	16,192.16	327,909.52



The Bowra Group Inc.
1411 TD Tower
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Tel: 780.809.1224
Fax: 780.705.1946
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February 19, 2019

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sirs:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 8648 for professional services rendered for the period of December 11, 2018 to January 31, 2019 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



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Tel: 780.809.1224
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February 19, 2019

Invoice No: 8648
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")

Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period December 11, 2018 to January 31, 2019 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
12/11/2018	DFC	525.00	1.10	577.50	<ul style="list-style-type: none">• Discussions with Dean Hitesman of Dentons regarding the initial application and the Court Order;• Review changes requested by Canada Revenue Agency ("CRA") to the form of Order. Discussions with Dean Hitesman of Dentons regarding the same;
12/12/2018	DFC	525.00	5.30	2,782.50	<ul style="list-style-type: none">• Review of email correspondence from Dean Hitesman of Dentons relating to the potential adjournment of the Court application. Telephone conversation with Dean Hitesman regarding the same;• Attendance at the Receivership application;

					<ul style="list-style-type: none"> • Discussions with Dean Hitesman and Kurtis Letwyn of Dentons regarding Court application; • Attendance at Eztia Furnishings located at 11620 178 Street, to view premises and meet with management;
12/12/2018	KG	350.00	4.00	1,400.00	<ul style="list-style-type: none"> • Attendance at the Receivership application; • Review of Receivership Order; • Attendance at Eztia Furnishings located at 11620 178 Street, to view premises and determine if there are any assets to take possession of; • Meet with Salim Chatur of the Company regarding the Receivership and request for books and records; • Preliminary review of books and records on site; • Attendance at 11219 189 Street to determine if this is an additional Company location;
12/13/2018	DP	100.00	1.50	150.00	<ul style="list-style-type: none"> • Email Corporate and PPR search request to Dye & Durham Corporation; • Review banking information provided by the Company to determine account information; • Prepare correspondence to HSBC Bank Canada ("HSBC") and Canadian Western Bank ("CWB") regarding freezing the Company's bank accounts. Hand deliver letter to HSBC and arrange Courier to CWB;
12/13/2018	DFC	525.00	4.10	2,152.50	<ul style="list-style-type: none"> • Review of financial information and other matters including the insurance statement of claim;

					<ul style="list-style-type: none"> • Attendance at Eztia Furnishings to meet with management and review various financial information including bank statements, invoices and payroll records; • Prepare information request letter and email correspondence to Salim Chatur of the Company; • Telephone call with Cushman & Wakefield to determine the information associated with the listing; • Discussions with Susy Trace of DLA Piper regarding the background of the file and insurance claim;
12/13/2018	KG	350.00	4.50	1,575.00	<ul style="list-style-type: none"> • Attendance at Eztia Furnishings to review books and records; • Summarize November 2018 auction proceeds; • Prepare formal request to the directors of the Company requesting information and books and records; • Correspondence with Howard Manis of MacDonald Sager Manis LLP ("MacDonald LLP"), counsel for the Company, regarding the Receiver's position on taking possession and a point of contact for the Company; • Review of RP and RT correspondence from CRA; • Correspondence regarding a mail forward; • Review of PPR and Corporate searches; • Edits and changes to correspondence to HSBC and

					<p>CWB to freeze the Company's bank accounts;</p> <ul style="list-style-type: none"> • Receive and review response from CWB regarding account balances;
12/13/2018	DSB	225.00	1.00	225.00	<ul style="list-style-type: none"> • Edits to website update; • Review correspondence to HSBC and CWB to freeze the Company's accounts;
12/14/2018	DSB	225.00	1.00	225.00	<ul style="list-style-type: none"> • Prepare mail forward; • Prepare website update;
12/14/2018	SP	175.00	0.50	87.50	<ul style="list-style-type: none"> • Various estate administration and banking tasks;
12/17/2018	DSB	225.00	1.50	337.50	<ul style="list-style-type: none"> • Draft Form 87 Notice and Statement of the Receiver ("Form 87");
12/17/2018	KG	350.00	0.50	175.00	<ul style="list-style-type: none"> • Various correspondence with Doug Chivers regarding the premises located at 11620 178 Street; • Email correspondence to Howard Manis of MacDonald LLP, counsel for the Company, confirming the Receiver will not be taking possession of the premises or the limited remaining assets located at 11620 178 Street;
12/18/2018	DP	100.00	1.50	150.00	<ul style="list-style-type: none"> • Review and edit correspondence to Kastner Auctions. Arrange courier; • Set up estate in Ascend; • Amend Form 87;
12/19/2018	DFC	525.00	1.20	630.00	<ul style="list-style-type: none"> • Preparation of Form 87; • Email correspondence to the Company and legal counsel regarding our request for information;

					<ul style="list-style-type: none"> • Telephone call with the insurance company to discuss the current status of the claim. Email correspondence to CRA regarding the same;
12/20/2018	KG	350.00	0.50	175.00	<ul style="list-style-type: none"> • Correspondence with Salim Chatur of the Company regarding CRA documentation related to the GST account; • Telephone call with Adina Piso of CWB regarding the Company's bank accounts and the Indemnity Agreement; • Review of various transactions;
12/21/2018	DP	100.00	1.00	100.00	<ul style="list-style-type: none"> • Prepare Form 87 Package to Creditors and mail by regular mail; • Prepare and swear mailing affidavit for proof of mailing Form 87 Package. Correspondence with Sofie Parker regarding the same;
12/21/2018	KG	350.00	0.50	175.00	<ul style="list-style-type: none"> • Receive 11 emails from counsel for the Company with all the requested financial information. Preliminary review of documents provided;
12/28/2018	DP	100.00	0.75	75.00	<ul style="list-style-type: none"> • Review information received from the Company's legal counsel and file accordingly;
1/2/2019	DP	100.00	0.50	50.00	<ul style="list-style-type: none"> • Arrange courier to pick up package from Kastner Auctions; • Review and summarize auction information;
1/2/2019	KG	350.00	1.00	350.00	<ul style="list-style-type: none"> • Edit correspondence to various creditors regarding the Receivership; • Review website update;

					<ul style="list-style-type: none"> • Correspondence regarding the bank accounts and estate number; • Various correspondence regarding picking up auction proceeds summary from Kastner; • Review of auction summaries and net proceeds;
1/3/2019	DP	100.00	1.50	150.00	<ul style="list-style-type: none"> • Draft miscellaneous correspondence;
1/7/2019	DP	100.00	1.00	100.00	<ul style="list-style-type: none"> • Email correspondence to CWB requesting bank statements for the period of December 2017 to December 2018; • Review and summarize bank statements;
1/7/2019	DFC	525.00	4.50	2,362.50	<ul style="list-style-type: none"> • Review of financial information from the auctioneer; • Email correspondence to HSBC and legal counsel;
1/7/2019	KG	350.00	0.25	87.50	<ul style="list-style-type: none"> • Correspondence regarding obtaining bank statements from CWB for the period December 2017 to December 2018;
1/8/2019	DFC	525.00	3.80	1,995.00	<ul style="list-style-type: none"> • Telephone call with Dean Hitesman of Dentons, John Lee of HSBC, and Susy Trace of DLA Piper to discuss the next steps; • Review of bank statements and payments made from CWB bank account; • Telephone call with Susy Trace of DLA Piper regarding the insurance claim details and potential fraudulent conveyances; • Preparation of timeline regarding the fire loss; • Discussions with Rod Hammond of National Fire Adjustment

					<p>("NFA") regarding the claim and email correspondence regarding the same;</p> <ul style="list-style-type: none"> • Telephone call to Lyndsey Horner of CNA Financial regarding the status of the claim;
1/8/2019	KG	350.00	0.25	87.50	<ul style="list-style-type: none"> • Review of bank statement transaction summary;
1/8/2019	SP	175.00	0.25	43.75	<ul style="list-style-type: none"> • Various estate administration and banking tasks;
1/9/2019	DFC	525.00	0.50	262.50	<ul style="list-style-type: none"> • Preparation of further information request to the directors;
1/10/2019	DP	100.00	0.50	50.00	<ul style="list-style-type: none"> • Review and edit correspondence requesting further information from the Company;
1/10/2019	DFC	525.00	0.60	315.00	<ul style="list-style-type: none"> • Finalize letter to directors requesting further information. Email correspondence to Susy Trace of DLA Piper regarding the same;
1/10/2019	KG	350.00	0.50	175.00	<ul style="list-style-type: none"> • Edits and changes to the Receiver's second request for information; • Telephone call with CRA regarding their request to complete a trust audit;
1/18/2019	SP	175.00	0.25	43.75	<ul style="list-style-type: none"> • Various estate administration and banking tasks;
1/21/2019	DP	100.00	0.50	50.00	<ul style="list-style-type: none"> • Bank deposit; • Edit and finalize correspondence to Kastner Auctions. Arrange courier to deliver letter;
1/21/2019	DFC	525.00	0.60	315.00	<ul style="list-style-type: none"> • Prepare letter to Kastner Auctions requesting canceled cheques; • Telephone call with Sparx Logistics regarding creditor information;

1/22/2019	MT	100.00	0.75	75.00	<ul style="list-style-type: none"> • Prepare cheques and disbursement voucher; • E-file remittance advice; • Arrange courier/mail;
1/22/2019	DFC	525.00	0.70	367.50	<ul style="list-style-type: none"> • Email correspondence with Rod Hammond of NFA and Lynsey Horner of CAN Financial with respect to the status of the insurance claim; • Email correspondence with Jimmy Ta of Claims Pro regarding the status of the insurance claim;
1/23/2019	DFC	525.00	2.10	1,102.50	<ul style="list-style-type: none"> • Discussions with Lynsey Horner of CAN Financial regarding the status of the insurance claim and the specific missing information; • Discussions with Jimmy Ta of Claims Pro regarding the claim amount, back up required, reservation of rights and investigative reports; • Email correspondence to HSBC and Dentons regarding the discussions with Lynsey Horner of CNA Financial and Jimmy Ta of Claims Pro; • Email correspondence with Susy Trace of DLA Piper regarding the claims and issues surrounding those claims; • Telephone call with Linda of Kastner Auctions regarding the payments to the Company;
1/23/2019	SP	175.00	0.25	43.75	<ul style="list-style-type: none"> • Various estate administration and banking tasks;
1/28/2019	DP	100.00	1.00	100.00	<ul style="list-style-type: none"> • Bank deposit; • Edit and finalize correspondence to Kastner Auctions;

					<ul style="list-style-type: none"> • Bank account reconciliation; • Prepare cheque and disbursement voucher; • Arrange courier/mail;
1/29/2019	DSB	225.00	1.25	281.25	<ul style="list-style-type: none"> • Review correspondence from Williams & Partners, requesting further information regarding the Business Interruption Loss due to the fire; • Draft correspondence to the directors of the Company requesting further information with respect to the Williams & Partners enquiry letter;
1/30/2019	DSB	225.00	0.25	56.25	<ul style="list-style-type: none"> • Correspondence with Tamara of Northern Auction Services regarding assets available;
1/30/2019	DFC	525.00	0.80	420.00	<ul style="list-style-type: none"> • Discussions with Linda of Kastner Auctions regarding the payments made to the Company; • Prepare letter to directors and legal counsel requesting further information; • Telephone call with Susy Trace of DLA Piper to discuss options;
Totals			54.05	19,876.25	

PROFESSIONAL FEES		\$19,876.25
DISBURSEMENTS		
Ascend License Fee	550.00	
Office Costs	540.50	
Mail Forward	344.86	
Postage - Request for Information	32.40	
Stationary - Request for Information	19.50	
Postage - Form 87	16.11	
Stationary - Form 87	36.00	
		<u>1,539.37</u>
GST on Professional Fees	993.81	
GST on Taxable Disbursements	76.97	
		<u>1,070.78</u>
TOTAL THIS INVOICE		<u><u>\$22,486.40</u></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period December 11, 2018 to January 31, 2019 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	25.30	525.00	13,282.50
Kristin Gray	President	12.00	350.00	4,200.00
Dil Boparai	Associate	5.00	225.00	1,125.00
Sofie Parker	Estate Administrator	1.25	175.00	218.75
Administration	Administrative	10.50	100.00	1,050.00
Time Billed		54.05	367.74 *	19,876.25

(*Average)



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Fax: 780.705.1946
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March 13, 2019

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sirs:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 8659 for professional services rendered for the period of February 1, 2019 to February 28, 2019 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

March 13, 2019

Invoice No: 8659
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: **In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")**

Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period February 1, 2019 to February 28, 2019 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
2/5/2019	MT	100.00	0.60	60.00	<ul style="list-style-type: none">• Prepare cheques and disbursement voucher;• Arrange courier/mail;• Draft miscellaneous correspondence;
2/5/2019	DFC	525.00	0.20	105.00	<ul style="list-style-type: none">• Email correspondence to Dentons and HSBC Bank of Canada ("HSBC") regarding correspondence with the Company;
2/6/2019	DSB	225.00	1.00	225.00	<ul style="list-style-type: none">• Review miscellaneous correspondence;
2/7/2019	DP	100.00	0.25	25.00	<ul style="list-style-type: none">• File GST;• Prepare miscellaneous correspondence;
2/13/2019	DFC	525.00	0.20	105.00	<ul style="list-style-type: none">• Discussions with Linda of Kastner Auctions regarding the sale of the

					assets and timing of the receipt of the cheques;
2/15/2019	MT	100.00	1.25	125.00	<ul style="list-style-type: none"> • Bank account reconciliation; • Prepare and finalize miscellaneous correspondence. Discussions with Doug Chivers regarding the same;
2/19/2019	DFC	525.00	0.50	262.50	<ul style="list-style-type: none"> • Telephone call with Dean Hitesman of Dentons and Susy Trace of DLA Piper regarding the payments made and assigning the Company into Bankruptcy; • Review of materials received from Howard Manis of Macdonald Sager Manis LLP regarding the auction proceeds and cheques to be paid;
2/20/2019	DFC	525.00	3.10	1,627.50	<ul style="list-style-type: none"> • Summary of payments and reconciliation of information received from Howard Manis of Macdonald Sager Manis LLP regarding the auction proceeds. Email correspondence to Dean Hitesman of Dentons, John Lee of HSBC and Susy Trace of DLA Piper regarding the same; • Review of information provided by Howard Manis of Macdonald Sager Manis LLP related to the insurance claim;
2/21/2019	DFC	525.00	1.20	630.00	<ul style="list-style-type: none"> • Prepare letter to Williams & Partners LLP in response to information request for October 11, 2018;
2/21/2019	DSB	225.00	0.75	168.75	<ul style="list-style-type: none"> • Review correspondence from Canada Revenue Agency ("CRA") regarding the Pending Cancellation Notice. Discussions with Kristin Gray regarding the same;

					• Update tax summary spreadsheet;
2/27/2019	SP	175.00	0.25	43.75	• Various estate administration and banking matters;
Totals			9.30	3,377.50	

PROFESSIONAL FEES \$3,377.50

DISBURSEMENTS

Office Costs 93.00
93.00

GST on Professional Fees 168.88
 GST on Taxable Disbursements 4.65
173.53

TOTAL THIS INVOICE \$3,644.03

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period February 1, 2019 to February 28, 2019 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	5.20	525.00	2,730.00
Dil Boparai	Associate	1.75	225.00	393.75
Sofie Parker	Estate Administrator	0.25	175.00	43.75
Administration	Administrative	2.10	100.00	210.00
Time Billed		9.30	363.17 *	3,377.50

(*Average)



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April 5, 2019

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sirs:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 8673 for professional services rendered for the period of March 1, 2019 to March 31, 2019 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
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T5J 2Z1

Tel: 780.809.1224
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bowragroup.com

April 5, 2019

Invoice No: 8673
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")

Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period March 1, 2019 to March 31, 2019 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
3/4/2019	DFC	525.00	0.30	157.50	<ul style="list-style-type: none">Discussions with Dean Hitesman of Dentons regarding the insurance claim and response to Williams & Partners LLP ("Williams & Partners") letter;
3/5/2019	DP	100.00	0.25	25.00	<ul style="list-style-type: none">Prepare miscellaneous correspondence;
3/5/2019	DSB	225.00	1.25	281.25	<ul style="list-style-type: none">Update tax account summary;Review miscellaneous correspondence;Website update;
3/6/2019	DFC	525.00	1.50	787.50	<ul style="list-style-type: none">Preparation of letter to Williams & Partners regarding the insurance claim;Review of financial information;
3/7/2019	DFC	525.00	0.30	157.50	<ul style="list-style-type: none">Edits to letter to Williams & Partners regarding the insurance claim;

					<ul style="list-style-type: none"> • Review of financial materials;
3/11/2019	DFC	525.00	0.50	262.50	<ul style="list-style-type: none"> • Finalize letter to Williams & Partners;
3/12/2019	DP	100.00	0.75	75.00	<ul style="list-style-type: none"> • Review and edits to correspondence to Williams & Partners regarding the insurance claim; • Review, edit and finalize miscellaneous correspondence;
3/20/2019	DP	100.00	1.00	100.00	<ul style="list-style-type: none"> • Bank account reconciliation; • Draft miscellaneous correspondence; • Prepare cheque and disbursement voucher;
Totals			5.85	1,846.25	

PROFESSIONAL FEES		\$1,846.25
DISBURSEMENTS		
Office Costs	<u>58.50</u>	58.50
GST on Professional Fees	92.31	
GST on Taxable Disbursements	<u>2.93</u>	95.24
TOTAL THIS INVOICE		<u><u>\$1,999.99</u></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period March 1, 2019 to March 31, 2019 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	2.60	525.00	1,365.00
Dil Boparai	Associate	1.25	225.00	281.25
Administration	Administrative	2.00	100.00	200.00
Time Billed		5.85	315.60 *	1,846.25

(*Average)



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July 12, 2019

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sirs:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 8733 for professional services rendered for the period of April 1, 2019 to June 30, 2019 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



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July 12, 2019

Invoice No: 8733
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: **In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")**

Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period April 1, 2019 to June 30, 2019 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
4/2/2019	DP	100.00	0.20	20.00	• Draft miscellaneous correspondence;
4/2/2019	DSB	225.00	0.25	56.25	• Review miscellaneous correspondence;
4/3/2019	DFC	525.00	0.30	157.50	• Follow up with Williams & Partners LLP ("Williams & Partners");
4/4/2019	MT	100.00	0.25	25.00	• Prepare cheque and disbursement voucher; • Arrange courier/mail;
4/4/2019	KG	350.00	0.25	87.50	• Edit and finalize various correspondence; • Correspondence with Doug Chivers regarding a contact for Canadian Western Bank;
4/9/2019	DFC	525.00	0.90	472.50	• Review of financial information and bank statements;

					<ul style="list-style-type: none"> Follow up on response from Williams & Partners;
4/12/2019	MT	100.00	0.25	25.00	<ul style="list-style-type: none"> Bank account reconciliation;
4/22/2019	KG	350.00	0.50	175.00	<ul style="list-style-type: none"> Website update; Various correspondence with Irina Tsyrlin of Sparx Logistics regarding the status of the Receivership and a recovery to creditors;
4/23/2019	SP	175.00	0.50	87.50	<ul style="list-style-type: none"> Various estate administration and banking matters;
5/6/2019	MT	100.00	0.15	15.00	<ul style="list-style-type: none"> Bank account reconciliation;
5/13/2019	KG	350.00	0.25	87.50	<ul style="list-style-type: none"> Receive and review correspondence from Duncan Craig LLP ("Duncan Craig") regarding a trust claim for funds held in the Company bank account;
5/15/2019	KG	350.00	2.00	700.00	<ul style="list-style-type: none"> Call with Mark Messner of Bachly Construction regarding the Company's filing cabinets and various books and records stored in Bolton, Ontario. Email correspondence to Mark regarding attending the storage facility to view the cabinets; Call with David Leblanc of Newtron regarding the Company's computer equipment located in Ontario. Email correspondence to David regarding the computer equipment report provided after the fire loss; Call with Suzy Trace of DLA Piper LLP ("DLA Piper") regarding the correspondence received from Duncan Craig and their trust claim over funds in the Company bank account;

5/22/2019	DP	100.00	0.25	25.00	<ul style="list-style-type: none"> Prepare letter to Duncan Craig regarding their client, J.B.'s Automotive Centre Ltd.'s trust claim;
5/29/2019	KG	350.00	8.00	2,800.00	<ul style="list-style-type: none"> Travel to and from Bolton, Ontario; Attendance at Bachly Construction and StoreAll to view Company books and records. Correspondence with Doug Chivers regarding the same;
6/3/2019	KG	350.00	0.50	175.00	<ul style="list-style-type: none"> Review and edit correspondence to Howard Manis of Macdonald Sager Manis LLP, counsel for the Companies, requesting release of the servers to the Receiver;
6/5/2019	DP	100.00	1.00	100.00	<ul style="list-style-type: none"> Prepare and finalize letter requesting the release of certain computer servers to the Receiver; Arrange courier;
6/6/2019	MT	100.00	0.25	25.00	<ul style="list-style-type: none"> Prepare cheque and disbursement voucher; Arrange courier/mail;
6/11/2019	DFC	525.00	0.80	420.00	<ul style="list-style-type: none"> Email correspondence with Howard Manis of Macdonald Sager Manis LLP regarding the pickup of the computers. Email correspondence with Kristin Gray regarding the same;
6/14/2019	MT	100.00	0.50	50.00	<ul style="list-style-type: none"> Bank account reconciliation; Prepare cheque and disbursement voucher; Arrange courier/mail;
6/18/2019	DFC	525.00	0.50	262.50	<ul style="list-style-type: none"> Telephone call with Wendy Ruger of Canada Revenue Agency ("CRA") regarding outstanding GST returns and the property claim;

6/18/2019	KG	350.00	0.25	87.50	<ul style="list-style-type: none"> Review tax summary; Various correspondence to Howard Manis of Macdonald Sager Manis LLP and the Company regarding the location of the servers and coordinating pickup;
6/26/2019	KG	350.00	1.50	525.00	<ul style="list-style-type: none"> Various correspondence to Howard Manis of Macdonald Sager Manis LLP and the Company regarding the location of the servers and coordinating pickup. Discussions with Dil Boparai regarding the same;
6/27/2019	DP	100.00	0.50	50.00	<ul style="list-style-type: none"> Prepare miscellaneous correspondence;
6/28/2019	DSB	225.00	1.00	225.00	<ul style="list-style-type: none"> Correspondence to Norman Rehman of CRA regarding the outstanding GST returns. Discussions with Kristin Gray regarding the same; Update tax summary spreadsheet; Various correspondence with Dave Stone requesting more information for the Company's servers in his possession and options to ship to the Receiver's office;
Totals			20.85	6,653.75	

PROFESSIONAL FEES		\$6,653.75
DISBURSEMENTS		
Office Costs	208.50	
MLT Aikins Invoice #6031999	2,890.00	
Air Canada Flight	<u>549.31</u>	
		3,647.81
GST on Professional Fees	332.69	
GST on Taxable Disbursements	<u>154.93</u>	
		487.61
TOTAL THIS INVOICE		<u><u>\$10,789.17</u></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period April 1, 2019 to June 30, 2019 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	2.50	525.00	1,312.50
Kristin Gray	Vice President	13.25	350.00	4,637.50
Dil Boparai	Associate	1.25	225.00	281.25
Sofie Parker	Estate Administrator	0.50	175.00	87.50
Administration	Administrative	3.35	100.00	335.00
Time Billed		20.85	319.12 *	6,653.75

(*Average)



The Bowra Group Inc.
1411 TD Tower
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Tel: 780.809.1224
Fax: 780.705.1946
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September 16, 2019

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sirs:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 8755 for professional services rendered for the period of July 1, 2019 to August 31, 2019 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

September 16, 2019

Invoice No: 8755
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period July 1, 2019 to August 31, 2019 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
7/2/2019	DSB	225.00	1.00	225.00	<ul style="list-style-type: none">Follow up with Dave Stone of King Koil regarding the Company's servers in their possession;Correspondence with Canada Revenue Agency ("CRA") regarding opening RT0002 accounts and details of outstanding GST filings;
7/3/2019	DSB	225.00	1.00	225.00	<ul style="list-style-type: none">Correspondence with Dave Stone of King Koil regarding the Company's servers in their possession. Discussions with Kristin Gray regarding the same;Correspondence with Raj Gill from Brampton to assist in picking up the servers and delivering them to the Receiver's office;

					<ul style="list-style-type: none"> Review miscellaneous correspondence;
7/4/2019	DSB	225.00	2.50	562.50	<ul style="list-style-type: none"> Correspondence with Raj Gill regarding shipping the servers to the Receiver; Correspondence with CRA regarding updates to be made on the Company tax accounts; Update tax summary; Prepare RC59;
7/8/2019	DSB	225.00	1.25	281.25	<ul style="list-style-type: none"> Correspondence with David Lamont of King Koil and Raj Gill regarding facilitating a pick up of the Company's servers on July 9, 2019; Correspondence with HSBC Bank of Canada regarding questions and contents within the safety deposit box; Send RC59 to CRA for Globe Imports (Ontario) Ltd.;
7/9/2019	DFC	525.00	4.30	2,257.50	<ul style="list-style-type: none"> Discussions with Dil Boparai regarding the servers and collection of them; Review of various financial information including invoice support and banking documents and telephone call to the insurer;
7/10/2019	DSB	225.00	0.25	56.25	<ul style="list-style-type: none"> Correspondence with Raj Gill regarding confirmation that the servers have been picked up and discussions regarding shipping options; Correspondence to HSBC Bank of Canada Customer Centre requesting the Mississauga City Centre branch to contact me;
7/11/2019	KG	350.00	0.25	87.50	<ul style="list-style-type: none"> Edit and finalize various correspondence;

7/12/2019	DSB	225.00	0.75	168.75	<ul style="list-style-type: none"> • Various correspondence with Jessica Khiani of HSBC Bank of Canada regarding access and contents in the Company's safety deposit box. Discussions with Kristin Gray regarding the same;
7/12/2019	DP	100.00	0.25	25.00	<ul style="list-style-type: none"> • Review and finalize miscellaneous correspondence;
7/16/2019	DSB	225.00	0.25	56.25	<ul style="list-style-type: none"> • Correspondence with Raj Gill regarding confirmation of delivery of servers and his questions regarding shipment;
7/22/2019	MT	100.00	0.15	15.00	<ul style="list-style-type: none"> • Bank account reconciliation;
7/22/2019	KG	350.00	0.25	87.50	<ul style="list-style-type: none"> • Correspondence to Howard Manis, counsel to the Company, regarding the location of the Edmonton servers; • Correspondence with Dil Boparai regarding the Ontario servers and correspondence with the IT company regarding passwords and login credentials;
7/23/2019	DSB	225.00	0.50	112.50	<ul style="list-style-type: none"> • Telephone correspondence with CRA regarding questions about the outstanding returns and to open a RT0002 account for Globe Imports;
7/24/2019	DSB	225.00	1.25	281.25	<ul style="list-style-type: none"> • Draft response letter to B. Han of CRA regarding the 2017 T4 of a former employee; • Various correspondence with Laurie Windover of E-Forensic regarding investigating two servers to gain access and obtain information. Discussions with Doug Chivers and Kristin Gray regarding the same;
7/25/2019	DSB	225.00	1.00	225.00	<ul style="list-style-type: none"> • Review invoice and approve payment; • Various correspondence with Laurie Windover of E-Forensic

					<p>regarding accessing the servers and answering his questions. Discussions with Kristin Gray regarding the same;</p> <ul style="list-style-type: none"> • Draft email correspondence to Howard Mani, counsel for the Company regarding questions about the set up of the servers;
7/31/2019	KG	350.00	0.50	175.00	<ul style="list-style-type: none"> • Email correspondence to Howard Manis, counsel to the Company, and the Company regarding the location of the Edmonton servers and various passwords and credentials required for the Ontario servers; • Telephone call with Wendy of CRA regarding the 2017 and 2018 T4s and various other information required for the payroll and GST accounts;
8/1/2019	DSB	225.00	0.50	112.50	<ul style="list-style-type: none"> • Various correspondence to Virginia Velasco of RBC Calgary branch and Sabrina Plastich of RBC National Bankruptcy and Insolvency department requesting freezing of the Company's account and remitting any funds in the account to the Trustee;
8/7/2019	DP	100.00	1.25	125.00	<ul style="list-style-type: none"> • Prepare miscellaneous correspondence; • Correspondence with CRA regarding the RC59 for Globe Imports sent on August 1, 2019; • File GST for the period of December 12, 2018 to July 31, 2019; • Prepare cheque and disbursement voucher; • Arrange courier/mail;

8/26/2019	KG	350.00	0.25	87.50	• Various correspondence to the Company and Howard Manis, counsel to the Company, regarding the location of the Edmonton servers and computers;
8/29/2019	MT	100.00	0.25	25.00	• Bank account reconciliation;
Totals			17.70	5,191.25	

PROFESSIONAL FEES \$5,191.25

DISBURSEMENTS

Office Costs	177.00	
MLT Aikins Invoice #6056937	3,358.75	
Labour/Shipping for Servers	<u>393.64</u>	3,929.39

GST on Professional Fees	259.56	
GST on Taxable Disbursements	<u>196.47</u>	456.03

TOTAL THIS INVOICE \$9,576.67

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period July 1, 2019 to August 31, 2019 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	4.30	525.00	2,257.50
Kristin Gray	Vice President	1.25	350.00	437.50
Dil Boparai	Associate	10.25	225.00	2,306.25
Administration	Administrative	1.90	100.00	190.00
Time Billed		17.70	293.29 *	5,191.25

(*Average)



The Bowra Group Inc.
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January 16, 2020

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sirs:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 8823 for professional services rendered for the period of September 1, 2019 to December 31, 2019 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

January 16, 2020

Invoice No: 8823
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: **In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")**

Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period September 1, 2019 to December 31, 2019 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
9/3/2019	MT	110.00	0.25	27.50	<ul style="list-style-type: none">• Prepare cheque and disbursement voucher;• Arrange courier/mail;
9/4/2019	DP	125.00	0.25	31.25	<ul style="list-style-type: none">• Call with Canada Revenue Agency ("CRA") regarding RC59 and account maintenance;• Re-send RC59;
9/4/2019	KG	375.00	0.25	93.75	<ul style="list-style-type: none">• Various correspondence regarding pick up of Edmonton servers;
9/6/2019	DP	125.00	0.20	25.00	<ul style="list-style-type: none">• Prepare miscellaneous correspondence;
9/11/2019	KG	375.00	1.25	468.75	<ul style="list-style-type: none">• Travel to / from Etzia to pick up the Edmonton servers;
9/16/2019	DP	125.00	0.25	31.25	<ul style="list-style-type: none">• Review and finalize miscellaneous correspondence;

9/16/2019	KG	375.00	0.50	187.50	<ul style="list-style-type: none"> Edit and finalize miscellaneous correspondence; Correspondence with Doug Chivers regarding the status of the servers;
9/17/2019	SP	185.00	0.50	92.50	<ul style="list-style-type: none"> Various estate administration and banking tasks;
9/23/2019	MT	110.00	0.25	27.50	<ul style="list-style-type: none"> Bank account reconciliation;
10/1/2019	KG	375.00	0.50	187.50	<ul style="list-style-type: none"> Correspondence with creditors regarding the status of the insurance claim and potential recovery; Correspondence with the Company regarding the OFM report authorization release; Correspondence to Rod Hammond of National Fire Adjustment Co. ("NFA") regarding the Receivership and OFM report release;
10/8/2019	KG	375.00	0.25	93.75	<ul style="list-style-type: none"> Various correspondence regarding the servers and the plan moving forward; Edit and finalize various correspondence;
10/18/2019	MT	110.00	0.25	27.50	<ul style="list-style-type: none"> Bank account reconciliation;
10/22/2019	DSB	250.00	1.50	375.00	<ul style="list-style-type: none"> Draft Memo to CNA Financial Corporation ("CNA");
10/23/2019	KG	375.00	0.25	93.75	<ul style="list-style-type: none"> Correspondence from Al-Karim Chatur of the Company regarding the status of the insurance claim. Discussions with Doug Chivers regarding the same;
10/24/2019	DP	125.00	0.50	62.50	<ul style="list-style-type: none"> Review and edit Memo to CNA;
10/24/2019	DSB	250.00	1.25	312.50	<ul style="list-style-type: none"> Discussions with Doug Chivers regarding the correspondence to CNA;

					<ul style="list-style-type: none"> Edits and changes to the correspondence to CNA;
10/24/2019	DFC	550.00	0.40	220.00	<ul style="list-style-type: none"> Review and edit letter to the insurer. Email correspondence with Dil Boparai regarding the same; Discussions with Kristin Gray regarding the Company and their legal counsel;
10/25/2019	DFC	550.00	0.30	165.00	<ul style="list-style-type: none"> Review of summary memo and discussions with Dil Boparai;
10/28/2019	DFC	550.00	0.70	385.00	<ul style="list-style-type: none"> Edit and finalize letter to CNA. Email correspondence with Devron Penney and Dil Boparai regarding the same;
10/28/2019	KG	375.00	1.00	375.00	<ul style="list-style-type: none"> Prepare email to Al-Karim Chatur of the Company providing a comprehensive update on the Receiver's efforts to date, correspondence with the Insurer and the status of the insurance claim; Review and edits to correspondence to the insurer asking for an update on the claim status;
11/5/2019	DP	125.00	0.25	31.25	<ul style="list-style-type: none"> Finalize correspondence to CNA and arrange courier for delivery;
11/14/2019	DP	125.00	0.25	31.25	<ul style="list-style-type: none"> Correspondence with Leez of Master Fabrics regarding the bankruptcy and filling out a Proof of Claim ("POC");
11/28/2019	MT	110.00	0.20	22.00	<ul style="list-style-type: none"> Bank account reconciliation;
12/4/2019	KG	375.00	0.50	187.50	<ul style="list-style-type: none"> Various correspondence with Susy Trace of DLA Piper regarding the status of the Statement of Claim filed against the Insurer and next steps;
12/5/2019	DFC	550.00	0.20	110.00	<ul style="list-style-type: none"> Discussions with Kristin Gray and email correspondence with Susy

					Trace of DLA Piper regarding the insurance claim;
12/12/2019	MT	110.00	0.20	22.00	• Bank account reconciliation;
12/12/2019	KG	375.00	2.50	937.50	<ul style="list-style-type: none"> • Correspondence with Susy Trace of DLA Piper regarding obtaining additional documents from CRA and HSBC and the next steps; • Review NFA Proof of Loss for the Stock Loss. Forward to Susy Trace of DLA for review; • Discussions with Doug Chivers regarding the insurance claim and litigation budget;
12/30/2019	DP	125.00	0.50	62.50	• Receive, compile and review RT0001 account information for Globe and Chatur from CRA;
Totals			15.20	4,686.50	

PROFESSIONAL FEES		\$4,686.50
DISBURSEMENTS		
Office Costs	182.40	
Courier Fees	<u>27.31</u>	209.71
GST on Professional Fees	234.33	
GST on Taxable Disbursements	<u>10.49</u>	244.81
TOTAL THIS INVOICE		<u><u>\$5,141.02</u></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period September 1, 2019 to December 31, 2019 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	1.60	550.00	880.00
Kristin Gray	Vice President	7.00	375.00	2,625.00
Dil Boparai	Associate	2.75	250.00	687.50
Sofie Parker	Estate Administrator	0.50	185.00	92.50
Administration	Administrative	3.35	119.85	401.50
Time Billed		15.20	308.32 *	4,686.50

(*Average)



The Bowra Group Inc.
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Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

April 13, 2020

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sirs:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 8890 for professional services rendered for the period of January 1, 2020 to March 31, 2020 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

April 13, 2020

Invoice No: 8890
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: **In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")**

Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period January 1, 2020 to March 31, 2020 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
1/7/2020	DSB	250.00	0.75	187.50	<ul style="list-style-type: none">Review miscellaneous correspondence;Identify missing NOAs and/or GST/HST returns and corporate tax returns for 2015, 2016 and 2017;Summarize tax line items from GST/HST returns for 2015, 2016 and 2017 as per discussions with Kristin Gray. Review and make changes as necessary;
1/7/2020	KG	375.00	2.00	750.00	<ul style="list-style-type: none">Various correspondence with Susy Trace of DLA Piper LLP ("DLA Piper") regarding the last correspondence sent to the insurer by the Receiver;Review summary of GST returns filed for 2015, 2016 and 2017 for Globe and Chatur;

					<ul style="list-style-type: none"> • Conference call with Susy Trace of DLA Piper, Dean Hitesman of Dentons LLP and John Lee of HSBC Bank of Canada (“HSBC”) regarding the status of the insurance claim and next steps; • Edit and finalize correspondence to HSBC requesting various financial and margin reporting; • Email correspondence to Edmond Lamek of DLA Piper regarding various GST and provincial tax filings in Ontario;
1/8/2020	DP	125.00	0.10	12.50	<ul style="list-style-type: none"> • Review and finalize letter to HSBC; • Scan and upload HSBC margin documents;
1/13/2020	KG	375.00	1.00	375.00	<ul style="list-style-type: none"> • Correspondence with Dean Hitesman of Dentons LLP regarding the necessity for director cooperation on the go forward and next steps to be taken by the Receiver / Trustee. Correspondence with Susy Trace of DLA Piper regarding the same and any immediate deadlines that need to be considered; • Review of margin and financial documentation received from John Lee of HSBC; • Correspondence with Dil Boparai regarding preparing a summary of documents received;
1/13/2020	DSB	250.00	1.00	250.00	<ul style="list-style-type: none"> • Correspondence with Kristin Gray regarding preparing a summary of financial information in our possession; • Prepare summary of financial information in the Receiver's possession;

1/15/2020	KG	375.00	0.50	187.50	<ul style="list-style-type: none"> • Edit and finalize various correspondence; • Correspondence with Vince Burns of Lloyd Burns LLP, counsel to the insurer, regarding the Ontario claim. Forward contact details to Susy Trace of DLA Piper; • Correspondence with Edmond Lamek of DLA Piper regarding provincial returns in Ontario;
1/16/2020	DP	125.00	0.10	12.50	<ul style="list-style-type: none"> • Finalize miscellaneous correspondence;
1/21/2020	DSB	250.00	0.75	187.50	<ul style="list-style-type: none"> • Finalize financial information summaries. Discussions with Kristin Gray regarding the same; • Draft email correspondence to Susy Trace of DLA Piper regarding the financial information summaries;
1/21/2020	KG	375.00	1.00	375.00	<ul style="list-style-type: none"> • Review financial information summaries for Chatur and Globe; • Review HSBC margining reports received; • Email correspondence to Susy Trace of DLA Piper outlining the financial information obtained by the Receiver to date;
1/30/2020	RH	125.00	0.25	31.25	<ul style="list-style-type: none"> • Bank account reconciliation;
2/12/2020	SP	185.00	0.15	27.75	<ul style="list-style-type: none"> • Various estate administration and banking tasks;
2/20/2020	LM	110.00	0.25	27.50	<ul style="list-style-type: none"> • Bank account reconciliation;
2/26/2020	DP	125.00	0.25	31.25	<ul style="list-style-type: none"> • Draft miscellaneous correspondence;
2/26/2020	KG	375.00	0.25	468.75	<ul style="list-style-type: none"> • Conference call with Dean Hitesman of Dentons LLP, counsel to HSBC, and Susy Trace and Brendan Clancy of DLA Piper regarding the claim

					<p>against the insurer and tolling of certain transactions;</p> <ul style="list-style-type: none"> • Correspondence with Susy Trace of DLA Piper regarding the documents to be reviewed by DLA in providing an opinion on the insurance claim;
3/3/2020	DP	125.00	0.25	31.25	<ul style="list-style-type: none"> • Prepare miscellaneous correspondence;
3/9/2020	DFC	250.00	0.25	62.50	<ul style="list-style-type: none"> • Review miscellaneous correspondence;
3/11/2020	DP	125.00	0.25	31.25	<ul style="list-style-type: none"> • Prepare correspondence to Brendan Clancy of DLA Piper regarding various information requested. Arrange courier/mail;
3/11/2020	KG	375.00	1.25	468.75	<ul style="list-style-type: none"> • Review correspondence and documentation for DLA Piper Ontario in respect of the HSBC margining reports; • Edit and finalize correspondence; • Review documentation and email from NFA regarding their fees. Correspondence with Susy Trace of DLA Piper regarding the same; • Correspondence with Susy Trace of DLA regarding an application for an Order instead of tolling agreements due to the number of involved parties;
3/16/2020	LM	110.00	0.25	27.50	<ul style="list-style-type: none"> • Bank account reconciliation;
3/16/2020	DFC	550.00	0.30	165.00	<ul style="list-style-type: none"> • Discussions with Kristin Gray and email correspondence with legal counsel regarding the litigation approach;
3/17/2020	DP	125.00	0.25	31.25	<ul style="list-style-type: none"> • Prepare letter to Mason Caplan Rotti LLP ("Mason Caplan"), counsel to Home Décor, regarding the Receivership and Bankruptcies of the Companies;

3/17/2020	KG	375.00	1.00	375.00	<ul style="list-style-type: none"> • Receive correspondence from Howard Manis regarding the Statement of Claim filed by Home Décor; • Review Statement of Claim. Forward to Susy Trace of DLA Piper; • Edits and changes to correspondence to Mason Caplan, counsel to Home Décor;
3/18/2020	KG	375.00	1.25	468.75	<ul style="list-style-type: none"> • Correspondence with Dean Hitesman of Dentons LLP regarding the CRA Proof of Claims ("POCs"), deemed trust claims and Statement of Claim filed by Home Décor; • Correspondence with Brendan Clancy of DLA Piper regarding the authorization to transfer files. Execute authorization; • Review records and correspondence from the insurer regarding a payment to the debtor; • Correspondence with Susy Trace of DLA Piper regarding the approach to responding to the Statement of Claim filed by Home Decor;
3/19/2020	KG	375.00	0.25	93.75	<ul style="list-style-type: none"> • Various correspondence with Brendan Clancy of DLA Piper regarding the affidavit in support of the Order to Continue. Review affidavit and provide further instructions to DLA Piper regarding the affidavit;
3/30/2020	KG	375.00	1.00	375.00	<ul style="list-style-type: none"> • Correspondence with Susy Trace of DLA Piper regarding the status of the litigation opinion and scheduling a conference call;

					<ul style="list-style-type: none"> • Review of book and records and various correspondence from the insurer regarding an interim payment made to the Company prior to the Receivership; • Review Canadian Western Bank ("CWB") bank statements for deposit; • Email correspondence to Dean Hitesman of Dentons LLP regarding the interim payment made to the Company by the insurer;
Totals			15.65	5,054.00	

PROFESSIONAL FEES		\$5,054.00
DISBURSEMENTS		
Office Costs	<u>187.80</u>	187.80
GST on Professional Fees	252.70	
GST on Taxable Disbursements	<u>9.39</u>	262.09
TOTAL THIS INVOICE		<u>\$5,503.89</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period January 1, 2020 to March 31, 2020 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	0.30	550.00	165.00
Kristin Gray	Vice President	10.50	375.00	3,937.50
Dil Boparai	Associate	2.75	250.00	687.50
Sofie Parker	Estate Administrator	0.15	185.00	27.75
Administration	Administrative	1.95	121.15	236.25
Time Billed		15.65	322.94 *	5,054.00



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
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Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

May 19, 2020

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: Lourdelyn Cembrano / John Lee

Dear Sirs:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 8910 for professional services rendered for the period of April 1, 2020 to April 30, 2020 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
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T5J 2Z1

Tel: 780.809.1224
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May 19, 2020

Invoice No: 8910
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: Lourdelyn Cembrano / John Lee

Dear Sir:

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period April 1, 2020 to April 30, 2020 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
4/3/2020	DP	125.00	0.50	62.50	<ul style="list-style-type: none">Prepare miscellaneous correspondence;
4/3/2020	KG	375.00	0.50	187.50	<ul style="list-style-type: none">Send email correspondence to Susy Trace of DLA Piper LLP ("DLA") regarding the amount owing to HSBC;Correspondence with Susy Trace of DLA regarding her correspondence with counsel to Home Décor in respect of the arson allegations;
4/6/2020	DFC	550.00	1.60	880.00	<ul style="list-style-type: none">Discussions with Susy Trace of DLA regarding the status of the insurance claim;Email correspondence with Kristin Gray and DLA regarding the fire loss information;
4/6/2020	KG	375.00	2.00	750.00	<ul style="list-style-type: none">Call with Susy Trace and Brendan Clancy of DLA regarding

					<p>the insurance claim opinion and next steps. Discussions with Doug Chivers regarding the same;</p> <ul style="list-style-type: none"> • Various correspondence with Sam Biglou, counsel to Home Décor, regarding filling out a Proof of Claim ("POC"); • Edit and finalize various correspondence;
4/9/2020	DFC	550.00	0.20	110.00	<ul style="list-style-type: none"> • Email correspondence with Dean Hitesman of Dentons regarding an update on the insurance claim and legal action;
4/13/2020	DP	125.00	0.25	31.25	<ul style="list-style-type: none"> • Review and finalize miscellaneous correspondence;
4/13/2020	KG	375.00	0.50	187.50	<ul style="list-style-type: none"> • Correspondence to Brendan Clany of DLA regarding efforts made by the Receiver to date in respect of the Company's books and records and financial information;
4/16/2020	DP	125.00	0.25	31.25	<ul style="list-style-type: none"> • Attendance at Canada Post to renew mail forward;
4/16/2020	DFC	550.00	1.60	880.00	<ul style="list-style-type: none"> • Conference call with DLA, BMO and Dentons regarding the status of the insurance claim, next steps and proposed litigation budget; • Discussions with DLA regarding preparing a summary report for HSBC;
4/16/2020	KG	375.00	1.25	468.75	<ul style="list-style-type: none"> • Review memo from DLA on the insurance claim and proposed next steps; • Conference call with DLA, BMO and Dentons regarding the status of the insurance claim, next steps and proposed litigation budget;
4/17/2020	DFC	550.00	0.30	165.00	<ul style="list-style-type: none"> • Email correspondence with Dean Hitesman of Dentons regarding

					the DLA summary report. Discussions with Kristin Gray regarding the same;
4/20/2020	DFC	550.00	1.30	715.00	<ul style="list-style-type: none"> • Review of correspondence from DLA regarding the summary report; • Edits/changes to summary report; • Email correspondence to Dean Hitesman of Dentons and John Lee of HSBC;
Totals			10.25	4,468.75	

PROFESSIONAL FEES **\$4,468.75**

DISBURSEMENTS

Canada Post Mail Forward	167.50	
Office Costs	<u>123.00</u>	290.50

GST on Professional Fees	223.44	
GST on Taxable Disbursements	<u>14.53</u>	237.96

TOTAL THIS INVOICE **\$4,997.21**

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period April 1, 2020 to April 30, 2020 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	5.00	550.00	2,750.00
Kristin Gray	Vice President	4.25	375.00	1,593.75
Administration	Administrative	1.00	125.00	125.00
Time Billed		10.25	435.98 *	4,468.75

(*Average)



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August 14, 2020

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 8962 for professional services rendered for the period of May 1, 2020 to July 31, 2020 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

August 14, 2020

Invoice No: 8962
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")

Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period May 1, 2020 to July 31, 2020 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
5/5/2020	DP	125.00	0.25	31.25	<ul style="list-style-type: none">Prepare miscellaneous correspondence;
5/8/2020	DSB	250.00	0.25	62.50	<ul style="list-style-type: none">Review miscellaneous correspondence;
5/14/2020	SP	185.00	0.25	46.25	<ul style="list-style-type: none">Various estate administration and banking tasks;
5/15/2020	KG	375.00	0.25	93.75	<ul style="list-style-type: none">Receive update from DLA Piper LLP ("DLA Piper") on the insurer's defense. Discussions with Dean Hitesman of Dentons regarding the same;Edit and finalize various correspondence;
5/19/2020	DP	125.00	0.35	43.75	<ul style="list-style-type: none">Finalize miscellaneous correspondence;File GST;
6/9/2020	KG	375.00	0.25	93.75	<ul style="list-style-type: none">Various correspondence with Samantha Biglou of MCR Law

					regarding completing a claim, Receivership Order and bankruptcy assignment; <ul style="list-style-type: none"> • Review GST filings;
6/29/2020	KG	375.00	0.50	187.50	<ul style="list-style-type: none"> • Review Statement of Defense. Various correspondence regarding the same;
7/10/2020	DFC	550.00	0.80	440.00	<ul style="list-style-type: none"> • Conference call with DLA Piper regarding the Statement of Defence;
7/10/2020	KG	375.00	0.50	187.50	<ul style="list-style-type: none"> • Call with Susy Trace and Brendan Clancy of DLA Piper to discuss the Statement of Defence and next steps;
7/13/2020	DFC	550.00	0.20	110.00	<ul style="list-style-type: none"> • Email correspondence with Dean Hitesman of Dentons and Susy Trace of DLA Piper regarding the Statement of Defence;
7/23/2020	DFC	550.00	0.50	275.00	<ul style="list-style-type: none"> • Review of Amended Statement of Claim and discussions with Kristin Gray regarding the same;
7/27/2020	KG	375.00	0.50	187.50	<ul style="list-style-type: none"> • Review Amended Statement of Claim and respond to various correspondence regarding the same; • Prepare R&D as at June 30, 2020 • Review website update;
7/31/2020	DP	125.00	0.50	62.50	<ul style="list-style-type: none"> • Website update; • Arrange courier to DLA Piper for original copy of the Trustee's Report to Court; • Prepare miscellaneous correspondence;
Totals			5.10	1,821.25	

PROFESSIONAL FEES		\$1,821.25
DISBURSEMENTS		
Office Costs	<u>61.20</u>	61.20
GST on Professional Fees	91.06	
GST on Taxable Disbursements	<u>3.06</u>	94.12
TOTAL THIS INVOICE		<u><u>\$1,976.57</u></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period May 1, 2020 to July 31, 2020 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	1.50	550.00	825.00
Kristin Gray	Vice President	2.00	375.00	750.00
Dil Boparai	Associate	0.25	250.00	62.50
Sofie Parker	Estate Administrator	0.25	185.00	46.25
Administration	Administrative	1.10	125.00	137.50
Time Billed		5.10	357.11 *	1,821.25

(*Average)



The Bowra Group Inc.
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Tel: 780.809.1224
Fax: 780.705.1946
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November 18, 2020

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9026 for professional services rendered for the period of August 1, 2020 to October 31, 2020 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
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November 18, 2020

Invoice No: 9026
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: **In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")**

Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period August 1, 2020 to October 31, 2020 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
8/4/2020	KG	450.00	0.75	337.50	<ul style="list-style-type: none">Review application materials, including Draft Order;Call with Susy Trace and Stephen Kroeger of DLA Piper LLP ("DLA Piper") regarding the application, time period for the tolling agreement and actions taken by the Trustee vs Receiver;Review bank transaction summary. Correspondence with Doug Chivers regarding the same;
8/10/2020	DP	150.00	0.35	52.50	<ul style="list-style-type: none">File GST;Review and enter two Proof of Claims ("POCs");Review and finalize miscellaneous correspondence;

8/31/2020	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> Edit and finalize various correspondence;
9/25/2020	DFC	575.00	0.90	517.50	<ul style="list-style-type: none"> Review of email correspondence from legal counsel and discussions with Kristin Gray regarding outstanding requirements;
9/30/2020	DP	150.00	0.10	15.00	<ul style="list-style-type: none"> Website update;
10/2/2020	KG	450.00	1.50	675.00	<ul style="list-style-type: none"> Email correspondence to Brendan Clancy of DLA Piper regarding an update on ligation efforts; Review affidavit of records from defence counsel; Review police and fire report; Call with Brendan Clancy of DLA Piper regarding the documents received, next steps and timeline; Review Tolling Order; Review website Update;
10/2/2020	SP	185.00	0.15	27.75	<ul style="list-style-type: none"> Review bank reconciliation reports;
10/5/2020	KG	450.00	0.50	225.00	<ul style="list-style-type: none"> Email update to Dean Hitesman of Dentons regarding litigation efforts to date. Discussion with Doug Chivers regarding the same; Edit and finalize various correspondence;
10/13/2020	KG	450.00	0.50	225.00	<ul style="list-style-type: none"> Receive correspondence from Brendan Clancy of DLA regarding the materials provided by the insurer and his correspondence with the Company's principals in regards the various allegations made by the insurer; Email correspondence to Brendan Clancy of DLA Piper regarding the computers and

					servers salvaged by Newtron and issues with pulling data;
Totals			5.00	2,187.75	

PROFESSIONAL FEES \$2,187.75

DISBURSEMENTS

DLA Piper LLP Invoice #1972745	36,217.50	
Office Costs	<u>75.00</u>	36,292.50

GST on Professional Fees	109.39	
GST on Taxable Disbursements	<u>1,814.64</u>	1,924.03

TOTAL THIS INVOICE \$40,404.28

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period August 1, 2020 to October 31, 2020 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	0.90	575.00	517.50
Kristin Gray	Vice President	3.50	450.00	1,575.00
Sofie Parker	Estate Administrator	0.15	185.00	27.75
Administration	Administrative	0.45	150.00	67.50
Time Billed		5.00	437.55 *	2,187.75

(*Average)



The Bowra Group Inc.
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Tel: 780.809.1224
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bowragroup.com

December 17, 2020

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9052 for professional services rendered for the period of November 1, 2020 to November 30, 2020 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

December 17, 2020

Invoice No: 9052
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period November 1, 2020 to November 30, 2020 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
11/9/2020	DP	150.00	0.40	60.00	<ul style="list-style-type: none">• Prepare, edit and finalize miscellaneous correspondence;• Correspondence regarding payments to DLA Piper;
11/16/2020	LM	125.00	0.25	31.25	<ul style="list-style-type: none">• Bank account reconciliation;
11/16/2020	KG	450.00	0.25	112.50	<ul style="list-style-type: none">• Review and edit miscellaneous correspondence;• Correspondence to Brendan Clancy of DLA Piper regarding an update on litigation efforts and timeline for discovery;
Totals			0.90	203.75	

PROFESSIONAL FEES		\$203.75
DISBURSEMENTS		
DLA Piper LLP Invoice #1972748	12,399.75	
Office Costs	<u>13.50</u>	12,413.25
GST on Professional Fees	10.19	
GST on Taxable Disbursements	<u>617.19</u>	627.37
TOTAL THIS INVOICE		<u>\$13,244.37</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period November 1, 2020 to November 30, 2020 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	0.25	450.00	112.50
Administration	Administrative	0.65	140.38	91.25
Time Billed		0.90	226.39 *	203.75

(*Average)



The Bowra Group Inc.
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Tel: 780.809.1224
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March 11, 2021

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: Lourdelyn Cembrano (LMU_West_APIInv)

Dear Sir:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9111 for professional services rendered for the period of December 1, 2020 to February 28, 2021 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
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T5J 2Z1

Tel: 780.809.1224
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March 11, 2021

Invoice No: 9111
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: Lourdelyn Cembrano (LMU_West_APIInv)

Dear Sir/Madam:

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period December 1, 2020 to February 28, 2021 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
12/8/2020	DP	150.00	0.60	90.00	<ul style="list-style-type: none">• Prepare, edit and finalize miscellaneous correspondence;• File GST;
12/14/2020	NC	250.00	0.15	37.50	<ul style="list-style-type: none">• Summarize legal fees to date;
12/15/2020	KG	450.00	0.25	112.50	<ul style="list-style-type: none">• Email correspondence to Brendan Clancy of DLA Piper LLP ("DLA") regarding an update on discovery and examinations;• Correspondence regarding payment and summary of the DLA invoices;• Edit and finalize various correspondence;
12/21/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none">• Various email correspondence with Brendan Clancy of DLA regarding proposed examination dates;• Email correspondence to Dean Hitesman of Dentons with an

					update on the timing of examination for discovery;
1/4/2021	KG	450.00	0.50	225.00	<ul style="list-style-type: none"> Email correspondence to Brendan Clancy of DLA regarding the examination dates and considerations in respect of the Tolling Order. Correspondence with Dean Hitesman of Dentons regarding the same; Discussions with Doug Chivers regarding steps approved by HSBC and issues with delays;
1/4/2021	DFC	575.00	0.20	115.00	<ul style="list-style-type: none"> Discussions with Kristin Gray regarding the status of the examinations and timing;
1/5/2021	KG	450.00	0.15	67.50	<ul style="list-style-type: none"> Email correspondence to Brendan Clancy of DLA regarding the examination for discovery, tasks completed to date and an opinion on litigation success;
1/8/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> Summary email correspondence to Jerritt Pawlyk of DLA regarding the status of efforts to date and next steps;
1/19/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> Call with Jerritt Pawlyk of DLA regarding next steps, litigation timeline and potentially extending the Tolling Order;
1/26/2021	KG	450.00	0.10	45.00	<ul style="list-style-type: none"> Updated email to Dean Hitesman of Dentons regarding the timeline for interview of the debtors, settlement strategy and extension of the Tolling Order;
2/2/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> Call with Jerritt Pawlyk of DLA regarding interview of the principals and their request for legal fees to be paid;
2/17/2021	DFC	575.00	2.50	1,437.50	<ul style="list-style-type: none"> Prepare Trustee's Second Report to Court for upcoming application to extend the Tolling Order;

					<ul style="list-style-type: none"> Email correspondence with Jerritt Pawlyk of DLA regarding the extension time;
2/19/2021	DP	150.00	0.50	75.00	<ul style="list-style-type: none"> Review and finalize Trustee's Second Report to Court dated February 19, 2021. Discussions with Doug Chivers regarding the same;
2/19/2021	DFC	575.00	2.60	1,495.00	<ul style="list-style-type: none"> Edits and changes to the Trustee's Second Report to Court; Email correspondence with Jerritt Pawlyk of DLA;
2/22/2021	KG	450.00	0.15	67.50	<ul style="list-style-type: none"> Website update; Various correspondence from Jerritt Pawlyk of DLA regarding the application to extend the Tolling Order;
Totals			8.70	4,217.50	

PROFESSIONAL FEES		\$4,217.50
DISBURSEMENTS		
DLA Piper LLP Invoice #2006604	1,803.51	
Office Costs	<u>130.50</u>	1,934.01
GST on Professional Fees	210.88	
GST on Taxable Disbursements	<u>96.46</u>	307.33
TOTAL THIS INVOICE		<u><u>\$6,458.84</u></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period December 1, 2020 to February 28, 2021 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	5.30	575.00	3,047.50
Kristin Gray	Senior Vice President	2.15	450.00	967.50
Nicole Carreau	Associate	0.15	250.00	37.50
Administration	Administrative	1.10	150.00	165.00
Time Billed		8.70	484.77 *	4,217.50

(*Average)



The Bowra Group Inc.
1411 TD Tower
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Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

May 12, 2021

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9151 or professional services rendered for the period of March 1, 2021 to April 30, 2021 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

May 12, 2021

Invoice No: 9151
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: **In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")**
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period March 1, 2021 to April 30, 2021 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
3/3/2021	KG	450.00	0.30	135.00	<ul style="list-style-type: none">Review Tolling Extension Order;Website update;Call with Canada Revenue Agency ("CRA") regarding an update on the status of litigation and administration of the estate;
3/5/2021	DP	150.00	0.50	75.00	<ul style="list-style-type: none">Prepare miscellaneous correspondence;
3/8/2021	KG	450.00	1.75	787.50	<ul style="list-style-type: none">Review Memo from DLA Piper LLP ("DLA") regarding the status of the litigation;Correspondence to Brendan Clancy of DLA to confirm examination dates, mediation process and financial information available;Review financial information available in response to the DLA's Memo;

					<ul style="list-style-type: none"> • Various correspondence to Matt Messmer of Bachly regarding the cost to continue storing books and records. Correspondence with Brendan Clancy of DLA regarding the same; • Review and edit correspondence to Crowe Mackay to confirm status of financial statements;
3/9/2021	DP	150.00	0.75	112.50	<ul style="list-style-type: none"> • Review and finalize miscellaneous correspondence; • Post disbursements in Ascend;
3/10/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> • Review and approve legal invoice for payment; • Edit and finalize various correspondence;
3/22/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> • Receive and review correspondence from Crowe Mackay regarding the latest financial statements. Email correspondence to Brendan Clancy of DLA regarding the same; • Update financial information summaries;
3/25/2021	KG	450.00	0.10	45.00	<ul style="list-style-type: none"> • Various correspondence with Brendan Clancy of DLA regarding the examination dates and Receiver's availability;
3/29/2021	DP	150.00	0.10	15.00	<ul style="list-style-type: none"> • Website update;
3/30/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> • Correspondence regarding delays to the examination;
4/15/2021	KG	450.00	0.15	67.50	<ul style="list-style-type: none"> • Correspondence with Brendan Clancy of DLA regarding examination preparation dates; • Review and approve invoices for payment;

4/27/2021	DFC	575.00	0.20	115.00	<ul style="list-style-type: none"> Discussions with Kristin Gray regarding the examination and providing records to counsel;
4/28/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> Various correspondence with Brendan Clancy regarding examination dates, preparation for examination and records at Bachly; Correspondence to Bachly regarding monthly storage invoices;
4/29/2021	DP	150.00	0.25	37.50	<ul style="list-style-type: none"> Prepare miscellaneous correspondence;
Totals			5.10	1,840.00	

PROFESSIONAL FEES \$1,840.00

DISBURSEMENTS

DLA Piper LLP Invoice #2013850	12,580.83	
DLA Piper LLP Invoice #2021390	3,294.92	
Bachly Construction Invoice #11452	1,023.79	
Bachly Construction Invoice #11452-7	1,023.79	
Office Costs	76.50	
		17,999.83

GST on Professional Fees	92.00	
GST on Taxable Disbursements	797.61	
HST on Taxable Disbursements	266.18	
		1,155.79

TOTAL THIS INVOICE **\$20,995.62**

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period March 1, 2021 to April 30, 2021 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Doug Chivers	Senior Vice President	0.20	575.00	115.00
Kristin Gray	Senior Vice President	3.30	450.00	1,485.00
Administration	Administrative	1.60	150.00	240.00
Time Billed		5.10	360.78 *	1,840.00

(*Average)



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June 16, 2021

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9189 or professional services rendered for the period of May 1, 2021 to May 31, 2021 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

June 16, 2021

Invoice No: 9189
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period May 1, 2021 to May 31, 2021 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
5/3/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none">Receive and respond to questions from Brendan Clancy of DLA Piper LLP ("DLA Piper") regarding financial information, banking agreements and access to the storage lockers;
5/6/2021	DP	150.00	0.60	90.00	<ul style="list-style-type: none">Prepare and finalize miscellaneous correspondence. Send via email;File GST return for April;
5/12/2021	KG	450.00	0.10	45.00	<ul style="list-style-type: none">Edit and finalize various correspondence;
5/21/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none">Receive and respond to correspondence from Brendan Clancy and Jerritt Pawlyk of DLA Piper regarding additional documentation requests and delays by the insurer;
5/26/2021	SP	185.00	0.15	27.75	<ul style="list-style-type: none">Prepare Annual Banking Report;

5/27/2021	KG	450.00	0.50	225.00	<ul style="list-style-type: none"> Call with Brendan Clancy and Jerritt Pawlyk of DLA Piper regarding the additional information request form the insurer and additional delays to examination;
5/28/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> Receive and review correspondence from DLA Piper to Dentons regarding request by the insurer for additional documentation;
5/31/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none"> Various correspondence with Mat Messmer of Bachly and Brendan Clancy of DLA Piper regarding review of records by counsel to the insurer;
Total			2.35	837.75	

PROFESSIONAL FEES **\$837.75**

DISBURSEMENTS

DLA Piper LLP Invoice #2030634	1,136.02	
DLA Piper LLP Invoice #2036812	2,910.70	
Bachly Construction Invoice #11452-8	1,023.79	
Bachly Construction Invoice #11452-9	1,023.79	
Office Costs	<u>35.25</u>	
		6,129.55

GST on Professional Fees	41.89	
GST on Taxable Disbursements	203.80	
HST on Taxable Disbursements	<u>266.18</u>	
		511.87

TOTAL THIS INVOICE **\$7,479.17**

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period May 1, 2021 to May 31, 2021 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	1.60	450.00	720.00
Sofie Parker	Insolvency Administrator	0.15	185.00	27.75
Administration	Estate Administrator	0.60	150.00	90.00
Time Billed		2.35	356.49 *	837.75

(*Average)



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August 19, 2021

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports
(Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9240 for professional services rendered for the period of June 1, 2021 to July 31, 2021 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours truly,

The Bowra Group Inc.
Receiver of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

August 19, 2021

Invoice No: 9240
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Dear Sir:

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")

Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of the staff of The Bowra Group Inc., as Receiver of the Company, for the period June 1, 2021 to July 31, 2021 including inter alia the following:

DATE	STAFF	RATE	TIME	FEE	DESCRIPTION
6/4/2021	KG	450.00	0.50	225.00	<ul style="list-style-type: none">Call with Dean Hitesman of Dentons LLP ("Dentons") and Jerritt Pawlyk and Brendan Clancy of DLA Piper LLP ("DLA") regarding the insurer's request for various banking and additional information;
6/14/2021	DP	150.00	0.50	75.00	<ul style="list-style-type: none">Prepare miscellaneous correspondence;
7/16/2021	KG	450.00	0.25	112.50	<ul style="list-style-type: none">Receive and review various correspondence between Brendan Clancy of DLA and Dean Hitesman of Dentons regarding document production by HSBC;Review and approve invoices for payment;
7/20/2021	DP	150.00	0.25	37.50	<ul style="list-style-type: none">Email correspondence to Bachly Storage regarding July invoice for storage services;

					<ul style="list-style-type: none"> • Receive and review invoice and send off for payment;
7/23/2021	GS	250.00	0.50	125.00	<ul style="list-style-type: none"> • Prepare interim statement of R&D for the OSB;
7/30/2021	GS	250.00	0.25	62.50	<ul style="list-style-type: none"> • Finalize interim statement of R&D. Correspondence with Kristin Gray regarding the same.
Total			2.25	637.50	

PROFESSIONAL FEES **\$637.50**

DISBURSEMENTS

DLA Piper LLP Invoice #2043858	1,512.50	
Bachly Construction Invoice #11452-10	1,023.79	
Bachly Construction Invoice #11452-11	1,023.79	
Office Costs	<u>33.75</u>	
		3,593.83

GST on Professional Fees	31.88	
GST on Taxable Disbursements	77.32	
HST on Taxable Disbursements	<u>266.63</u>	
		375.82

TOTAL THIS INVOICE **\$4,607.15**

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period June 1, 2021, to July 31, 2021 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	0.75	450.00	337.50
Garrett Stupan	Associate	0.75	250.00	187.50
Administration	Estate Administrator	0.75	150.00	112.50
Time Billed		2.25	283.33 *	637.50

(*Average)



The Bowra Group Inc.
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Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

September 15, 2021

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Companies")
Account Number: 18-KPG-140-02-E**


Please find enclosed our Invoice No. 9251 for professional services rendered for the period 2021-08-01 to 2021-08-31 to which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



The Bowra Group Inc.
1411 TD Tower
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Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

September 15, 2021

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Invoice No: 9251
GST No: 85167 7146

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period 2021-08-01 to 2021-08-31 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2021-08-03	KG	Review, edit and sign 6-month Statement of Receipts and Disbursements ("R&D") for the Office of the Superintendent of Bankruptcy;	450.00	0.25	112.50
2021-08-09	SC	Draft and edit miscellaneous correspondence and reports;	125.00	1.00	125.00
2021-08-12	KG	Provide instructions to Garrett Stupan to prepare the Receiver's Third Report to Court ("Third Report") to support the tolling extension order. Various discussions regarding the same; Review and edit Third Report; Email correspondence with Jerritt Pawlk of DLA Piper LLP ("DLA Piper") regarding the application to extend the tolling order; Review and approve invoices for payment;	450.00	1.50	675.00
2021-08-16	GS	Correspondence to update website for Third Report;	250.00	0.25	62.50

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
Invoice 9251

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2021-08-16	KG	Review extension application documents; Website update; Edit and finalize various correspondence;	450.00	0.40	180.00
2021-08-27	KG	Call with Kevin Hoy of DLA Piper regarding the extension application; Prepare for and attend the extension application;	450.00	0.50	225.00
	TOTAL			3.90	\$1,380.00

PROFESSIONAL FEES \$1,380.00

DISBURSEMENTS

Office Costs	58.50	
Bachly Construction Invoice #11452-12	1,023.79	
DLA Piper Invoice #2057182	3,171.18	
		4,253.47

GST on Professional Fees	69.00	
GST on Taxable Disbursements	160.69	
HST on Taxable Disbursements	133.09	
		362.78

TOTAL THIS INVOICE **\$5,996.25**

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period 2021-08-01 to 2021-08-31 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	2.65	450.00	1,192.50
Garrett Stupan	Associate	0.25	250.00	62.50
Administration	Estate Administrator	1.00	125.00	125.00
Time Billed		3.90	353.85 *	1,380.00

(*Average)



The Bowra Group Inc.
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Tel: 780.809.1124
Fax: 780.705.1946
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October 19, 2021

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Company")
Account Number: 18-KPG-140-02-E**


Please find enclosed our Invoice No. 9273 for professional services rendered for the period September 1, 2021 to September 30, 2021 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CA, CPA, CIRP, LIT
/encl.



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

October 19, 2021

Invoice No: 9273
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period
September 1, 2021 to September 30, 2021 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2021-09-09	DP	Prepare miscellaneous correspondence; File GST;	165.00	0.50	82.50
2021-09-15	DP	Review, edit and finalize miscellaneous correspondence; Send email to Tavian of Bachly Construction requesting September invoice for storage services;	165.00	0.50	82.50
2021-09-15	KG	Conference call to discuss next steps in the litigation including production of records and mediation; Prepare memo to file on the next steps;	500.00	0.75	375.00
2021-09-17	DP	Website update;	165.00	0.25	41.25
2021-09-17	KG	Review Filed Order and other application materials; Give instructions regarding a website update;	500.00	0.25	125.00

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
Invoice 9273

	<u>TIME</u>	<u>FEE</u>
TOTAL	2.25	\$706.25

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. – Receivership
 Invoice 9273

PROFESSIONAL FEES		\$706.25
DISBURSEMENTS		
Office Costs	33.75	
Bachly Construction Invoice #11452-13	1,023.79	
DLA Piper Invoice #2050491	1,137.50	
DLA Piper Invoice #2063373	<u>886.68</u>	
		3,081.72
GST on Professional Fees	35.31	
GST on Taxable Disbursements	99.21	
HST on Taxable Disbursements	<u>133.09</u>	
		267.61
TOTAL THIS INVOICE		<u><u>\$4,055.58</u></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period September 1, 2021 to September 30, 2021 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	1.00	500.00	500.00
Devron Penney	Estate Administrator	1.25	165.00	206.25
Time Billed		2.25	313.89 *	706.25

(*Average)



The Bowra Group Inc.
1411 TD Tower
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December 8, 2021

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

Please find enclosed our Invoice No. 9306 for professional services rendered for the period October 1, 2021 to November 30, 2021 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray
/encl.



The Bowra Group Inc.
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December 8, 2021

Invoice No: 9306
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period October 1, 2021 to November 30, 2021 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2021-10-07	DP	File GST for the period of September 1, 2021 to September 30, 2021;	165.00	0.10	16.50
2021-10-12	DP	Review of statement of account received from DLA Piper LLP ("DLA"). Reconcile with invoices paid and request copy of missing invoice from Kristin Gray; Prepare miscellaneous correspondence;	165.00	0.35	57.75
2021-10-13	KG	Review and approve invoices for payment; Receive and respond to correspondence from Craig Brusnyk of DLA regarding an update on correspondence with the insurer's counsel, monthly cost to store records and receipt of records from HSBC. Review of GL for monthly storage costs;	500.00	0.35	175.00
2021-10-19	DP	Review and edits to miscellaneous correspondence;	165.00	0.25	41.25

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
Invoice 9306

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2021-11-03	DP	Prepare miscellaneous correspondence; File GST;	165.00	0.25	41.25
2021-11-08	KG	Email correspondence with Craig Brusnyk of DLA regarding an update on the litigation; Review and approve invoices for payment;	500.00	0.25	125.00
2021-11-16	KG	Receive an update on litigation from Craig Brusnyk of DLA. Provide a copy of the most recent Bachly storage invoice to be paid by the insurer;	500.00	0.15	75.00
2021-11-18	SC	Bank account reconciliation;	125.00	0.25	31.25
	TOTAL			1.95	\$563.00

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. – Receivership
 Invoice 9306

PROFESSIONAL FEES		\$563.00
DISBURSEMENTS		
Office Costs	29.25	
DLA Piper Invoice #2070467	<u>915.00</u>	944.25
GST on Professional Fees	28.15	
GST on Taxable Disbursements	<u>47.21</u>	75.36
TOTAL THIS INVOICE		<u>\$1,582.61</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period October 1, 2021 to November 30, 2021 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	0.75	500.00	375.00
Devron Penney	Estate Administrator	1.20	156.67	188.00
Time Billed		1.95	288.72 *	563.00

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
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T5J 2Z1

Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

January 17, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9329 for professional services rendered for the period December 1, 2021 to December 31, 2021 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray
/encl.



The Bowra Group Inc.
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bowragroup.com

January 17, 2022

Invoice No: 9329
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period December 1, 2021 to December 31, 2021 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2021-12-03	DP	Prepare miscellaneous correspondence;	165.00	0.35	57.75
2021-12-03	KG	Various correspondence with Craig Brusnyk of DLA Piper LLP ("DLA") regarding the status of mediation and payment of storage costs;	500.00	0.10	50.00
2021-12-08	DP	Finalize miscellaneous correspondence and email regarding the same;	165.00	0.25	41.25
2021-12-08	KG	Edit and finalize various correspondence; Review and approve invoices for payment;	500.00	0.20	100.00
2021-12-17	KG	Receive update from Craig Brusnyk of DLA regarding mediation; Correspondence regarding the payment of storage costs;	500.00	0.25	125.00
2021-12-17	SC	Bank reconciliation;	125.00	0.25	31.25

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
Invoice 9329

	<u>TIME</u>	<u>FEE</u>
TOTAL	1.40	\$405.25

PROFESSIONAL FEES		\$405.25
DISBURSEMENTS		
Office Costs	21.00	
DLA Piper Invoice #2077961	1,475.00	
DLA Piper Invoice #2084421	<u>1,280.00</u>	
		2,776.00
GST on Professional Fees	20.26	
GST on Taxable Disbursements	<u>138.80</u>	
		159.06
TOTAL THIS INVOICE		<u>\$3,340.31</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period December 1, 2021 to December 31, 2021 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	0.55	500.00	275.00
Devron Penney	Estate Administrator	0.85	153.24	130.25
Time Billed		1.40	289.46 *	405.25

(*Average)



The Bowra Group Inc.
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February 7, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9347 for professional services rendered for the period January 1, 2022 to January 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray
/encl.



The Bowra Group Inc.
1411 TD Tower
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T5J 2Z1

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Fax: 780.705.1946
bowragroup.com

February 7, 2022

Invoice No: 9347
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period January 1, 2022 to January 31, 2022 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-01-12	KG	Correspondence with Craig Brusnyk of DLA Piper LLP ("DLA") regarding mediation dates; Review and approve invoices for payment;	500.00	0.25	125.00
2022-01-17	DP	Prepare and finalize miscellaneous correspondence;	165.00	0.35	57.75
2022-01-19	KG	Review and approve invoices for payment; Edit and finalize various correspondence; Correspondence with Craig Brusnyk of DLA regarding the January storage costs; Prepare outline of Receiver's Fourth Report to Court ("Fourth Report"); Draft Receiver's Fourth Report;	500.00	2.25	1,125.00
2022-01-26	NC	Prepare 6-month statement of receipt and disbursements ("R&D") for the OSB;	295.00	0.10	29.50

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
Invoice 9347

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-01-27	SC	Bank account reconciliation;	125.00	0.25	31.25
2022-01-28	KG	Receive and respond to correspondence from John Lee of HSBC regarding the backup to support the insurance claim. Review claim documentation and summarize accordingly; Correspondence regarding payment of the Bachly storage invoices and reconcile balance owing;	500.00	0.75	375.00
2022-01-31	NC	Finalize 6-month R&D for the OSB and fax the same;	295.00	0.20	59.00
	TOTAL			4.15	\$1,802.50

INVOICE SUMMARY

PROFESSIONAL FEES		\$1,802.50
OFFICE COSTS		\$62.25
GST on Professional Fees	\$90.13	
GST on Disbursements	\$3.11	
		<u>\$93.24</u>
TOTAL THIS INVOICE		<u>\$1,957.99</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period January 1, 2022 to January 31, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	3.25	500.00	\$1,625.00
Nicole Carreau - Associate	0.30	295.00	\$88.50
Devron Penney - Administrative Assistant	0.35	165.00	\$57.75
Saoirse Carroll - Administrative Assistant	0.25	125.00	\$31.25
Time Billed	4.15	\$434.34*	\$1,802.50

(*Average)



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March 8, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

Please find enclosed our Invoice No. 9367 for professional services rendered for the period February 1, 2022 to February 28, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray
/encl.

March 8, 2022

Invoice No: 9367
 GST No: 85167 7146

HSBC Bank of Canada
 2910 Virtual Way, 3rd Floor
 Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period February 1, 2022 to February 28, 2022 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-02-01	KG	Review and sign 6 month Statement of Receipts and Disbursements ("Interim R&D") for the Office of the Superintendent of Bankruptcy ("OSB");	500.00	0.15	75.00
2022-02-03	DP	Prepare miscellaneous correspondence;	165.00	0.25	41.25
2022-02-07	DP	File GST return; Finalize miscellaneous correspondence;	165.00	0.25	41.25
2022-02-07	KG	Various correspondence with Craig Brusnyk of DLA Piper LLP ("DLA") regarding the mediation process, likelihood of settlement and correspondence to HSBC Bank of Canada regarding claim support;	500.00	0.50	250.00
2022-02-16	DP	Review, edit and finalize Fourth Report to Court. OCR and bookmark the same and send to Jerritt Pawlyck of DLA;	165.00	0.50	82.50

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
Invoice 9367

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-02-16	KG	Review and finalize the Fourth Report to Court dated February 16, 2022;	500.00	1.00	500.00
2022-02-22	DP	Website update;	165.00	0.25	41.25
2022-02-22	KG	Review application materials. Coordinate website update of the same;	500.00	0.30	150.00
	TOTAL			3.20	\$1,181.25

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. – Receivership
 Invoice 9367

PROFESSIONAL FEES		\$1,181.25
DISBURSEMENTS		
DLA Piper Invoice #2089854	1,245.00	
DLA Piper Invoice #2096458	5,901.93	
Office Costs	<u>48.00</u>	
		7,194.93
GST on Professional Fees	59.06	
GST on Taxable Disbursements	<u>359.75</u>	
		418.81
TOTAL THIS INVOICE		<u>\$8,794.99</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period February 1, 2022 to February 28, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	1.95	500.00	975.00
Devron Penney	Estate Administrator	1.25	165.00	206.25
Time Billed		3.20	369.14 *	1,181.25

(*Average)



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April 12, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9394 for professional services rendered for the period March 1, 2022 to March 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray
/encl.



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
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Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

April 12, 2022

Invoice No: 9394
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period March 1, 2022 to March 31, 2022 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-03-01	KG	Prepare for and attend the application to extend the Tolling Order;	500.00	0.50	250.00
2022-03-03	DP	Prepare miscellaneous correspondence;	165.00	0.25	41.25
2022-03-08	DP	Finalize miscellaneous correspondence; File GST;	165.00	0.25	41.25
2022-03-10	KG	Edits and change to various correspondence; Review and approve invoices for payment;	500.00	0.15	75.00
2022-03-21	KG	Call with Jerrit Pawlyk of DLA Piper regarding the insurance claims and range of expected settlement;	500.00	0.35	175.00
2022-03-28	KG	Review filed Tolling Order; Website update;	500.00	0.15	75.00
2022-03-28	IS	Website update;	125.00	0.15	18.75

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
Invoice 9394

	<u>TIME</u>	<u>FEE</u>
TOTAL	1.80	\$676.25

PROFESSIONAL FEES		\$676.25
DISBURSEMENTS		
DLA Piper Invoice #2103187	14,299.00	
Office Costs	<u>27.00</u>	14,326.00
GST on Professional Fees	33.81	
GST on Taxable Disbursements	<u>708.35</u>	742.16
TOTAL THIS INVOICE		<u>\$15,744.41</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period March 1, 2022 to March 31, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	1.15	500.00	575.00
Administrative	Administrator	0.65	155.77	101.25
Time Billed		1.80	375.69 *	676.25

(*Average)



The Bowra Group Inc.
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Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

May 13, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Company")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9413 for professional services rendered for the period April 1, 2022 to April 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray
/encl.

May 13, 2022

Invoice No: 9413
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Company")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period April 1, 2022 to April 30, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-04-03	KG	Review settlement memo from DLA Piper LLP ("DLA Piper"); Review the summary of financial information and respond to various queries regarding available financial information; Coordinate meeting with HSBC Canada ("HSBC") and DLA Piper to discuss settlement proposal and range;	500.00	0.75	375.00
2022-04-04	SC	Bank reconciliation;	125.00	0.25	31.25
2022-04-06	DP	File GST return; Review of miscellaneous correspondence;	165.00	0.25	41.25
2022-04-07	IS	Prepare miscellaneous correspondence; Prepare summary of high value items lost in the fire per Nicole Carreau's request;	125.00	1.50	187.50

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
 Invoice 9413

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-04-07	KG	Call with HSBC and DLA Piper regarding the fire claims, settlement and next steps; Review property loss claim in detail. Give instructions regarding extracting the highest value line items; Review and approve invoices for payment;	500.00	1.00	500.00
2022-04-07	NC	Review of property loss claim and discussions with Kristin Gray regarding the same; Discussion with Isobel Smith regarding preparing a summary of the highest value line items in property loss claim;	295.00	0.25	73.75
2022-04-11	KG	Review summary of high value items lost in fire; Edit and finalize correspondence;	500.00	0.35	175.00
2022-04-12	DP	Prepare and finalize miscellaneous correspondence. Email copy to John Lee of HSBC;	165.00	0.35	57.75
2022-04-25	KG	Review and edit correspondence to Howard Manis of Manis Law regarding a request for further information on the fire loss claim. Correspondence with Jerritt Pawlyk of DLA Piper regarding the same;	500.00	0.25	125.00
2022-04-25	DP	Review and edits to correspondence to Howard Manis of Manis Law;	165.00	0.25	41.25
2022-04-27	IS	Email correspondence with Howard Manis of Manis Law;	125.00	0.15	18.75
2022-04-29	SC	Bank reconciliation;	125.00	0.25	31.25
TOTAL				5.60	\$1,657.75

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. –
 Receivership Invoice 9413

PROFESSIONAL FEES		\$1,657.75
DISBURSEMENTS		
DLA Piper Invoice #2109907	2,054.88	
Office Costs	<u>84.00</u>	2,138.88
GST on Professional Fees	82.89	
GST on Taxable Disbursements	<u>105.95</u>	188.84
TOTAL THIS INVOICE		<u>\$3,985.47</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period April 1, 2022 to April 30, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	2.35	500.00	1,175.00
Nicole Carreau	Associate	0.25	295.00	73.75
Administrative	Administrator	3.00	136.33	409.00
Time Billed		<u>5.60</u>	<u>296.03 *</u>	<u>1,657.75</u>



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
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Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

June 13, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Companies")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9446 for professional services rendered for the period May 1, 2022 to May 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray
/encl.



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
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Tel: 780.809.1124
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bowragroup.com

June 13, 2022

Invoice No: 9446
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period May 1, 2022 to May 31, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-05-03	IS	Prepare miscellaneous correspondence;	125.00	0.50	62.50
2022-05-03	DP	Review and edits to miscellaneous correspondence;	165.00	0.25	41.25
2022-05-11	IS	File GST return;	125.00	0.10	12.50
2022-05-12	KG	Email correspondence to Howard Manis of Manis Law regarding the status of the most recent request for further information on the fire loss claim. Correspondence with Jerritt Pawlyk of DLA Piper LLP ("DLA") regarding the same and various mediation deadlines; Edit and finalize various correspondence; Email correspondence to Howard Manis regarding claims submitted by the CRA and their priority. Review CRA claims; Forward Bachly Construction storage invoices to be paid by the insurer;	500.00	0.50	250.00

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
Invoice 9446

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-05-24	SC	Bank reconciliation;	125.00	0.25	31.25
2022-05-25	SP	Prepare 2022 annual banking report;	185.00	0.15	27.75
	TOTAL			1.75	\$425.25

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. – Receivership
 Invoice DRAFT

PROFESSIONAL FEES		\$425.25
DISBURSEMENTS		
Office Costs	26.25	
DLA Piper Invoice #2117251	<u>19,800.00</u>	19,826.25
GST on Professional Fees	21.26	
GST on Taxable Disbursements	<u>991.31</u>	1,012.58
TOTAL THIS INVOICE		<u>\$21,264.08</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period May 1, 2022 to May 31, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	0.50	500.00	250.00
Sofie Parker	Insolvency Administrator	0.15	185.00	27.75
Administration	Administrative Assistant	1.10	134.09	147.50
Time Billed		1.75	243.00 *	425.25

(*Average)



The Bowra Group Inc.
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August 15, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Companies")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9488 for professional services rendered for the period June 1, 2022 to July 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray
/encl.



The Bowra Group Inc.
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August 15, 2022

Invoice No: 9488
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period June 1, 2022 to July 31, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-08	DP	Review and edit miscellaneous correspondence;	165.00	0.10	16.50
2022-06-08	IS	Prepare miscellaneous correspondence;	125.00	0.25	31.25
2022-06-09	IS	Edit miscellaneous correspondence;	125.00	0.50	62.50
2022-06-10	IS	File monthly GST return;	125.00	0.10	12.50
2022-06-13	IS	Finalize and send miscellaneous correspondence to John Lee of HSBC Bank of Canada ("HSBC");	125.00	0.25	31.25
2022-06-15	SP	Estate administration tasks related to various banking matters; Review receipts and disbursements; Process cheques and electronic payments; Edit and finalize miscellaneous correspondence;	185.00	0.25	46.25

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
 Invoice 9488

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-16	KG	Review of mediation brief. Correspondence to Jerritt Pawlyk of DLA Piper (Canada) LLP ("DLA") regarding the same;	500.00	1.00	500.00
2022-06-21	KG	Email correspondence to Dean Hitesman of Dentons LLP ("Dentons") regarding the mediation brief and settlement offer; Email correspondence to Howard Manis of Manis Law regarding the mediation date; Call with Craig Brusnyk of DLA regarding the settlement range; Review GL in respect of storage payments;	500.00	0.75	375.00
2022-06-27	SC	Bank reconciliation;	125.00	0.25	31.25
2022-07-05	KG	Receive correspondence from Bachly Construction ("Bachly") regarding outstanding invoices. Review GL for payments made to date; Correspondence to Craig Brusnyk of DLA regarding correspondence to the insurer to confirm payment to Bachly;	500.00	0.50	250.00
2022-07-08	SC	Bank reconciliation;	125.00	0.25	31.25
2022-07-11	IS	File monthly GST;	125.00	0.10	12.50
2022-07-15	KG	Edit and finalize various correspondence; Review and approve invoices for payment; Email correspondence to Matt Messmer of Bachly regarding payment of outstanding balance and confirmation from the insurer;	500.00	0.50	250.00
2022-07-19	IS	Post disbursement to timeslips. Send the same to Vancouver for processing;	125.00	0.10	12.50
2022-07-20	SP	Estate administration related to: Review and edit receipts and disbursements; Process JE and GL reconciliation;	185.00	0.50	92.50

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
 Invoice 9488

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-07-21	KG	Review mediation brief from the insurer. Correspondence with Craig Brusnyk of DLA regarding the same; Correspondence to Dean Hitesman and Kurtis Letwin of DLA regarding the settlement range; Correspondence with Craig Brusnyk of DLA regarding the settlement range and other considerations;	500.00	1.25	625.00
2022-07-25	KG	Prepare for and attend the mediation; Various correspondence with Craig Brusnyk and Jerritt Pawlyk of DLA regarding next steps; Correspondence to Kurtis Letwin of Dentons regarding the mediation; Various correspondence with Mickey Spencer of GD Auctions and Appraisals and Devin Norris of Ritchie Bros. Auctioneers regarding the valuation of various fabric and furniture;	500.00	8.00	4,000.00
2022-07-27	KG	Correspondence with Jerritt Pawlyk of DLA regarding correspondence received from the insurer's counsel; Email correspondence to Dean Hitesman of Dentons regarding the mediation outcome and next steps;	500.00	0.25	125.00
2022-07-29	KG	Review mediation summary memo from the mediator. Correspondence with Jerritt Pawlyk of DLA regarding the same. Forward to Dentons;	500.00	0.25	125.00
TOTAL				15.15	\$6,630.25

PROFESSIONAL FEES		\$6,630.25
DISBURSEMENTS		
DLA Piper Invoice #2124983	26,277.50	
Office Costs	<u>227.25</u>	26,504.75
GST on Professional Fees	331.51	
GST on Taxable Disbursements	<u>1,325.24</u>	1,656.75
TOTAL THIS INVOICE		<u>\$34,791.75</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period June 1, 2022 to July 31, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	12.50	500.00	6,250.00
Sofie Parker	Insolvency Administrator	0.75	185.00	138.75
Administration	Administration	1.90	127.11	241.50
Time Billed		15.15	437.64 *	6,630.25

(*Average)



The Bowra Group Inc.
1411 TD Tower
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T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

September 12, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Companies")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9502 for professional services rendered for the period August 1, 2022 to August 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray
/encl.

September 12, 2022

 Invoice No: 9502
 GST No: 85167 7146

 HSBC Bank of Canada
 2910 Virtual Way, 3rd Floor
 Vancouver, BC V5M 0B2

Attention: John Lee
Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period August 1, 2022 to August 31, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-03	IS	Prepare miscellaneous correspondence;	135.00	0.50	67.50
2022-08-05	IS	Edits to miscellaneous correspondence;	135.00	0.50	67.50
2022-08-08	KG	Email correspondence with Jerritt Pawlyk of DLA Piper (Canada) LLP ("DLA Piper") regarding the status of the CNA settlement offer;	550.00	0.15	82.50
2022-08-10	KG	Various correspondence with Jerritt Pawlyk and Craig Brusnyk of DLA Piper regarding an application to extend the Tolling Order, CNA settlement discussions, and outstanding Bachly storage costs; Edit and finalize various correspondence; Review and approve invoices for payment;	550.00	0.50	275.00
2022-08-15	IS	Finalize miscellaneous correspondence; File monthly GST remittance;	135.00	0.85	114.75

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
 Invoice 9502

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-19	DJ	Draft the Receiver's Fifth Report to Court ("Fifth Report") and provide to Kristin Gray for review;	275.00	1.50	412.50
2022-08-19	KG	Edits and changes to the Fifth Report. Various correspondence with Derek Jessop regarding the same;	550.00	1.00	550.00
2022-08-22	IS	Review, compile, and finalize the Fifth Report. Send the same to Jerritt Pawlyk of DLA Piper;	135.00	1.00	135.00
2022-08-22	KG	Review and finalize Fifth Report; Website update;	550.00	1.00	550.00
2022-08-23	KG	Receive and consider email from Craig Brusnyk of DLA Piper regarding a counter offer and next steps. Email correspondence to Dean Hitesman of Dentons regarding the same;	550.00	0.50	275.00
2022-08-24	IS	Website update;	135.00	0.25	33.75
2022-08-25	IS	Post distribution to Timeslips. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-08-31	KG	Prepare for and attend the application to extend the Tolling Order; Receive correspondence from Craig Brusnyk of DLA Piper and Dean Hitesman of Dentons regarding the settlement offer;	550.00	0.50	275.00
TOTAL				8.35	\$2,852.00

PROFESSIONAL FEES		\$2,852.00
DISBURSEMENTS		
DLA Piper Invoice #2130650	21,147.50	
Office Costs	<u>125.25</u>	21,272.75
GST on Professional Fees	142.60	
GST on Taxable Disbursements	<u>1,063.64</u>	1,206.24
TOTAL THIS INVOICE		<u>\$25,330.99</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period August 1, 2022 to August 31, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	3.65	550.00	2,007.50
Derek Jessop	Associate	1.50	275.00	412.50
Administration	Administration	3.20	135.00	432.00
Time Billed		8.35	341.56 *	2,852.00

(*Average)



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Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

October 13, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Companies")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9521 for professional services rendered for the period September 1, 2022 to September 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray
/encl.



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

October 13, 2022

Invoice No: 9521
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period September 1, 2022 to September 30, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-09-07	IS	Prepare miscellaneous correspondence;	135.00	0.60	81.00
2022-09-07	KG	Receive and consider email correspondence from Craig Brusnyk of DLA Piper (Canada) LLP ("DLA Piper") regarding an update on settlement negotiations. Phone call with Craig Brusnyk of DLA Piper regarding the same and to give instructions; Review filed Extension Order; Website update;	550.00	0.50	275.00
2022-09-08	IS	Website update;	135.00	0.10	13.50
2022-09-09	KG	Receive correspondence from Craig Brusnyk of DLA Piper regarding the settlement. Update internal memo to file;	550.00	0.15	82.50
2022-09-12	IS	Finalize miscellaneous correspondence; Deposit funds received at the bank. Inform Vancouver of the same;	135.00	0.75	101.25

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
 Invoice 9521

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-09-13	IS	Post disbursement to Timeslips. Send the same to Vancouver for processing; File monthly GST return;	135.00	0.20	27.00
2022-09-14	KG	Edit and finalize various correspondence; Review settlement release. Execute; Various Correspondence with Craig Brysnk of DLA Piper regarding the amount owing to Bachly Construction ("Bachly"), disposal of records, and the settlement agreement; Email correspondence to Bachly to confirm outstanding balance;	550.00	0.75	412.50
2022-09-15	KG	Call with Jerritt Pawlyk of DLA Piper regarding records being stored by Bachly and next steps;	550.00	0.15	82.50
2022-09-16	KG	Review questioned transactions and historical documentation related to the transfers;	550.00	0.50	275.00
2022-09-19	KG	Review summary of transactions greater than \$10,000. Expand tracing to transactions greater than \$3,000. Email correspondence to Canadian Western Bank ("CWB") to request copies of cheques and payee details for online bills;	550.00	1.00	550.00
2022-09-20	KG	Various correspondence with CWB regarding our request for further financial and banking information; Email correspondence to Dean Hitesman of Dentons LLP ("Dentons") regarding the records in storage and potential preference transactions. Provide a summary of bank transactions. Coordinate conference call to discuss transactions; Call with Jerritt Pawlyk of DLA Piper regarding the summary of bank transactions and next steps;	550.00	1.00	550.00

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
 Invoice 9521

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-09-21	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
2022-09-27	KG	Call with Jerritt Pawlyk of DLA Piper, Dean Hitesman of Dentons, and John Lee of HSBC Canada regarding the potential preference transactions and next steps; Correspondence with CWB regarding the timing of obtaining requested banking information;	550.00	0.50	275.00
2022-09-28	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
2022-09-29	MB	Review and prepare a summary of the financial information provided by CWB;	200.00	1.00	200.00
2022-09-29	KG	Review backup financial information provided by CWB. Give instructions to Michael Bacchus to summarize; Correspondence with Bachly regarding payment of outstanding invoices and destruction of items. Correspondence with Craig Brusnyk of DLA Piper regarding the same;	550.00	0.50	275.00
TOTAL				8.70	\$3,400.25

PROFESSIONAL FEES		\$3,400.25
DISBURSEMENTS		
DLA Piper Invoice #137114	6,713.12	
Office Costs	<u>130.50</u>	6,843.62
GST on Professional Fees	170.01	
GST on Taxable Disbursements	<u>338.69</u>	508.70
TOTAL THIS INVOICE		<u><u>\$10,752.57</u></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period September 1, 2022 to September 30, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	5.05	550.00	2,777.50
Michael Bacchus	Associate	1.00	200.00	200.00
Sofie Parker	Insolvency Administrator	1.00	200.00	200.00
Administration	Administration	1.65	135.00	222.75
Time Billed		8.70	390.83 *	3,400.25

(*Average)



The Bowra Group Inc.
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Tel: 780.809.1124
Fax: 780.705.1946
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November 10, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Companies")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9541 for professional services rendered for the period October 1, 2022 to October 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray
/encl.



The Bowra Group Inc.
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bowragroup.com

November 10, 2022

Invoice No: 9541
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period October 1, 2022 to October 31, 2022 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-10-04	IS	Post disbursement to Timeslips, send the same to Vancouver for processing;	135.00	0.10	13.50
2022-10-04	KG	Various correspondence with Craig Brusnyk of DLA Piper LLP ("DLA") regarding destroying items and records held by Bachly Construction ("Bachly"). Give instructions to Bachly; Correspondence to Isobel Smith to disregard the final Bachly invoice;	550.00	0.25	137.50
2022-10-05	MB	Review miscellaneous correspondence;	200.00	0.10	20.00
2022-10-05	IS	Prepare miscellaneous correspondence;	135.00	1.00	135.00
2022-10-07	IS	Edits to miscellaneous correspondence;	135.00	0.25	33.75
2022-10-11	KG	Edit and finalize various correspondence; Review and approve legal invoice for payment;	550.00	0.25	137.50

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
 Invoice 9541

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-10-13	MB	Prepare Fee Affidavit in anticipation of discharge application;	200.00	4.00	800.00
2022-10-13	IS	File monthly GST return; Finalized miscellaneous correspondence;	135.00	0.40	54.00
2022-10-13	KG	Email correspondence to Jerritt Pawlyk of DLA regarding additional information received from Canadian Western Bank ("CWB") and further information required for certain transactions; Give instructions to Michael Bacchus to prepare a Fee Affidavit. Review of GL regarding the same;	550.00	0.50	275.00
2022-10-14	MB	Edits to the Fee Affidavit;	200.00	2.00	400.00
2022-10-17	KG	Email correspondence to Jerritt Pawlyk of DLA regarding reissuing certain invoices for the Fee Affidavit;	550.00	0.25	137.50
2022-10-18	AS	Prepare cheques and disbursement voucher; Coordinate mailing and courier;	135.00	0.25	33.75
2022-10-18	IS	Post disbursement to Timeslips. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-10-24	KG	Call with Jerritt Pawlyk of DLA regarding the information received from CWB, correspondence to the debtor requesting further information, and the timeline for distribution of the settlement funds;	550.00	0.30	165.00
2022-10-25	MB	Edits to the Fee Affidavit;	200.00	0.75	150.00
2022-10-31	MB	Edits to the Fee Affidavit;	200.00	0.50	100.00
TOTAL				11.00	\$2,606.00

PROFESSIONAL FEES		\$2,606.00
DISBURSEMENTS		
DLA Piper Invoice #2144028	10,091.19	
DLA Piper Invoice #2150689	4,007.50	
Office Costs	165.00	
	<u>14,263.69</u>	
GST on Professional Fees	130.30	
GST on Taxable Disbursements	712.19	
	<u>842.49</u>	
TOTAL THIS INVOICE		<u>\$17,712.18</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period October 1, 2022 to October 31, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	1.55	550.00	852.50
Michael Bacchus	Associate	7.35	200.00	1,470.00
Administration	Administration	2.10	135.00	283.50
Time Billed		11.00	236.91 *	2,606.00

(*Average)



The Bowra Group Inc.
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Tel: 780.809.1124
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December 20, 2022

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the
"Companies")
Account Number: 18-KPG-140-02-E**

Please find enclosed our Invoice No. 9572 for professional services rendered for the period November 1, 2022 to November 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of Chatur Holdings Ltd.
and Globe Imports (Ontario) Ltd.

Per:

Kristin Gray
/encl.



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

December 20, 2022

Invoice No: 9572
GST No: 85167 7146

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Account Number: 18-KPG-140-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period November 1, 2022 to November 30, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
01/11/2022	MB	Update Fee Affidavit;	200.00	0.20	40.00
03/11/2022	IS	Prepare and edit miscellaneous correspondence;	135.00	0.10	13.50
04/11/2022	IS	Edits to miscellaneous correspondence;	135.00	0.25	33.75
04/11/2022	KG	Review and approve legal invoices for payment; Correspondence with Craig Brusnyk of DLA Piper (Canada) LLP ("DLA") regarding the status of the insurance proceeds; Email correspondence to Dean Hitesman of Dentons Canada LLP ("Dentons") regarding the status of insurance proceeds, correspondence to Howard Manis of Manis Law regarding certain bank transactions and the timing of an interim distribution;	550.00	0.60	330.00

Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. - Receivership
 Invoice 9572

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
08/11/2022	IS	Post disbursement to Timeslips. Send the same to Vancouver for processing; Edits to miscellaneous correspondence;	135.00	0.35	47.25
10/11/2022	IS	Finalize miscellaneous correspondence;	135.00	0.25	33.75
15/11/2022	IS	Deposit funds at the bank. Send the same to Vancouver; File GST;	135.00	0.50	67.50
16/11/2022	KG	Correspondence with Jerritt Pawlyk of DLA regarding the status of our information request sent to Howard Manis of Manis Law;	550.00	0.15	82.50
17/11/2022	SB	Prepare the Receiver's Sixth Report to Court;	285.00	5.00	1,425.00
24/11/2022	IS	Provide wire transfer instructions for Cassandra Anderson of DLA for the release of the settlement funds;	135.00	0.25	33.75
24/11/2022	KG	Email correspondence regarding receipt of the insurance settlement proceeds;	550.00	0.15	82.50
29/11/2022	KG	Review of information provided by the Company in respect of certain bank transactions. Provide comments to Jerritt Pawlyk of DLA;	550.00	0.50	275.00
TOTAL				8.30	\$2,464.50

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,464.50
OFFICE COSTS		\$124.50
GST on Professional Fees	\$123.23	
GST on Disbursements	\$6.23	
		\$129.46
TOTAL THIS INVOICE		\$2,718.46

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period November 1, 2022 to November 30, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	1.40	550.00	\$770.00
Steven Barlott - Senior Associate	5.00	285.00	\$1,425.00
Michael Bacchus - Associate	0.20	200.00	\$40.00
Isobel Smith - Administrative Assistant	1.70	135.00	\$229.50
Time Billed	8.30	\$296.93*	\$2,464.50

(*Average)



January 24, 2023

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario)
Ltd. (the "Companies")
Client Number: 981468**

Please find enclosed our Invoice No. 10747515 for professional services rendered for the period of December 1, 2022 to December 31, 2022 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

**MNP Ltd.
Receiver of Chatur Holdings Ltd. and
Globe Imports (Ontario) Ltd.**

Per:

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



January 24, 2023

Invoice No: 10747515
GST No: 10369 7215

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Client Number: 981468

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period December 1, 2022 to December 31, 2022 including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
02-Dec-2022	SP	Correspondence with HSBC regarding opening new Receivership bank account;	.50	118.00
07-Dec-2022	KG	Review and approve invoices for payment; Instructions regarding deposit of insurance proceeds;	.20	110.00
08-Dec-2022	IS	Post disbursement to Ascend. Send the same to Vancouver for processing; Prepare and send an inter-account transfer request to have the funds deposited in the retainer bank account moved into the estate bank account;	.25	51.25
08-Dec-2022	AS	Preparing cheques and disbursement voucher. Arrange mail/courier;	.40	67.20
09-Dec-2022	SP	Transfer funds held in the retainer account to the estate account; Process journal entries;	.50	118.00
14-Dec-2022	KG	Email correspondence to Jerritt Pawlyk of DLA Piper LLP ("DLA") regarding follow up on certain bank transactions;	.10	55.00
15-Dec-2022	IS	Prepare and edit miscellaneous correspondence;	.40	82.00
15-Dec-2022	AS	Preparing cheques and disbursement voucher. Arrange mail/courier;	.20	33.60
20-Dec-2022	IS	Finalize miscellaneous correspondence;	.25	51.25

21-Dec-2022	KG	Review additional comments and supporting documentation regarding certain bank transactions provided by the Company; Correpondence with Jerritt Pawlyk of DLA regarding the same;	.25	137.50
22-Dec-2022	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.10	20.50
22-Dec-2022	AS	Preparing cheques and disbursment voucher. Arrange mail/courier;	.50	84.00
29-Dec-2022	SB	Prepare and file November 2022 GST return;	.25	80.00
TOTAL			3.90	1,008.30

INVOICE SUMMARY

PROFESSIONAL FEES		\$1,008.30
GST on Professional Fees	<u>50.42</u>	50.42
TOTAL THIS INVOICE		<u>\$1,058.72</u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period December 1, 2022 to December 31, 2022 was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	0.55	550.00	302.50
Steven Barlott	Senior Consultant	0.25	320.00	80.00
Sofie Parker	Insolvency Administrator	1.00	236.00	236.00
Isobel Smith	Administration	1.00	205.00	205.00
Aoife Sugrue	Administration	1.10	168.00	184.80
Time Billed		3.90	258.54 *	1,008.30

(*Average)



February 15, 2023

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Client Number: 981468

Please find enclosed our Invoice No. 10785837 for professional services rendered for the period of January 1, 2023, to January 31, 2023, which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

MNP Ltd.
Receiver of Chatur Holdings Ltd. and
Globe Imports (Ontario) Ltd.

Per:

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



February 15, 2023

Invoice No: 10785837
GST No: 10369 7215

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario)
Ltd. (the "Companies")
Client Number: 981468**

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period January 1, 2023, to January 31, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
04-Jan-2023	IS	Post funds received to Ascend. Deposit the same at the bank;	.50	102.50
05-Jan-2023	KG	Call from John Lee of HSBC regarding the statement of claim filed by the Company against the insurer; Email correspondence to Jerritt Pawlyk of DLA Piper LLP ("DLA Piper") regarding an interim distribution application; Review and approve invoices for payment;	.30	165.00
06-Jan-2023	IS	Set up calendar reminders for the upcoming application and the deadline for filing the application materials;	.20	41.00
10-Jan-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.25	51.25
10-Jan-2023	SP	Review and edit disbursements.	.20	55.40
10-Jan-2023	AS	Preparing cheques and disbursement voucher; Arranging mailing/courier;	.20	41.00
12-Jan-2023	KG	Various correspondence with John Lee of HSBC regarding the realization and internal audit; Review CRA property claims. Various correspondence to CRA to confirm the claims; Email correspondence regarding 895102 Alberta Ltd.;	1.25	687.50

13-Jan-2023	SB	Update the Receiver's Sixth Report to Court ("Sixth Report");	.50	160.00
13-Jan-2023	IS	Prepare and edit miscellaneous correspondence;	1.50	307.50
16-Jan-2023	SB	Prepare and file December 2022 GST return;	.25	80.00
16-Jan-2023	IS	Edits to miscellaneous correspondence;	.50	102.50
17-Jan-2023	KG	Review the Sixth Report; Edit and finalize various correspondence;	2.00	1,100.00
18-Jan-2023	IS	Edits to miscellaneous correspondence;	.50	102.50
24-Jan-2023	LS	Prepare and file various documents with the Court;	.20	41.00
24-Jan-2023	IS	Finalize miscellaneous correspondence;	.50	102.50
26-Jan-2023	IS	Review RT2 Notice of Assessment ("NOA") received in the mail. Scan and save the same; Post funds received to Ascend. Deposit the same at the bank;	.80	164.00
27-Jan-2023	KG	Follow up with Jerritt Pawlyk of DLA Piper regarding the status of settlement discussions;	.10	55.00
30-Jan-2023	LS	Various correspondence from the Court regarding filed documents. Forward the same to Isobel Smith;	.20	41.00
30-Jan-2023	IS	Call the CRA regarding the outstanding RC and RT1 filings; Correspondence with Albert LaRoque of the CRA regarding the outstanding returns; Draft AUT-01 form and submit it to the CRA;	1.50	307.50
TOTAL			11.45	3,707.15

INVOICE SUMMARY

PROFESSIONAL FEES		\$3,707.15
GST on Professional Fees	<u>185.36</u>	185.36
TOTAL THIS INVOICE		<u>\$3,892.51</u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period January 1, 2023, to January 31, 2023, was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	3.65	550.00	2,007.50
Steven Barlott	Senior Consultant	0.75	320.00	240.00
Sofie Parker	Senior Analyst	0.20	277.00	55.40
Isobel Smith	Administrative Assistant	6.25	205.00	1,281.25
Aoife Sugrue	Administrative Assistant	0.20	205.00	41.00
Laiza Santos	Administrative Assistant	0.40	205.00	82.00
Time Billed		11.45	323.77 *	3,707.15

(*Average)

March 17, 2023

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Client Number: 981468

Please find enclosed our Invoice No. 10845555 for professional services rendered for the period of February 1, 2023, to February 28, 2023, which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

MNP Ltd.
Receiver of Chatur Holdings Ltd. and
Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

March 17, 2023

Invoice No: 10845555
GST No: 10369 7215

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario)
Ltd. (the "Companies")
Client Number: 981468**

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period February 1, 2023, to February 28, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
01-Feb-2023	IS	Draft T2 Waivers and T2 Short forms for the outstanding returns. Update the Tax Summary with the same;	1.00	205.00
02-Feb-2023	IS	Adjust calendar for new application day. Various correspondence regarding the application;	.20	41.00
03-Feb-2023	IS	File the outstanding RT0001 returns;	.50	102.50
06-Feb-2023	KG	Various correspondence with Jerritt Pawlyk of DLA Piper LLP ("DLA Piper") regarding the bank transaction settlement. Email correspondence to Dean Hitesman of Dentons LLP ("Dentons") regarding the same;	.30	165.00
08-Feb-2023	IS	Prepare and edit miscellaneous correspondence;	1.50	307.50
09-Feb-2023	KG	Correspondence regarding adjournment of the Interim Distribution application with Jerritt Pawlyk of DLA Piper and Dean Hitesman of Dentons; Review and approve invoices for payment;	.20	110.00
09-Feb-2023	AS	Process cheque and disbursement voucher; Organize courier/mailing;	.30	61.50
10-Feb-2023	IS	Review the drafted T2 Short Forms and Waivers with Kristin Gray. Make edits to the same; Draft cover letter to the CRA;	1.50	307.50

		Fax T2 Short Forms and Waivers to the CRA;		
10-Feb-2023	KG	Review and approve all outstanding T2 Waivers and T2 Short Forms;	.20	110.00
13-Feb-2023	SP	December banking reports;	.10	27.70
14-Feb-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.50	102.50
14-Feb-2023	AS	Process cheques and disbursement vouchers; Organize courier/mailing;	.50	102.50
15-Feb-2023	IS	Edit and finalize miscellaneous correspondence;	.60	123.00
15-Feb-2023	KG	Edits and changes to various correspondence;	.10	55.00
15-Feb-2023	SP	Estate administration related to banking matters;	.25	69.25
17-Feb-2023	KG	Correspondence with Jerritt Pawlyk of DLA Piper regarding the settlement;	.10	55.00
21-Feb-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	41.00
21-Feb-2023	KG	Correspondence with Jerritt Pawlyk of DLA Piper regarding the counteroffer and timeline for Court approval;	.10	55.00
21-Feb-2023	AS	Process cheques and disbursement vouchers; Organize mailing/courier;	.30	61.50
27-Feb-2023	SP	January banking reports;	.10	27.70
28-Feb-2023	SB	Prepare and file January 2023 GST return; Review correspondence from AlKarim Chatur regarding a request for information;	.50	160.00
	TOTAL		9.05	2,290.15

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,290.15
GST on Professional Fees	<u>114.51</u>	114.51
TOTAL THIS INVOICE		<u>\$2,404.66</u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period February 1, 2023, to February 28, 2023 was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	1.00	550.00	550.00
Steven Barlott	Senior Consultant	0.50	320.00	160.00
Sofie Parker	Insolvency Administrator	0.45	277.00	124.65
Isobel Smith	Administration	6.00	205.00	1,230.00
Aoife Sugrue	Administration	1.10	205.00	225.50
Time Billed		9.05	253.06 *	2,290.15

(*Average)

April 26, 2023

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Client Number: 981468

Please find enclosed our Invoice No. 10975029 for professional services rendered for the period of March 1, 2023, to March 31, 2023, which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

MNP Ltd.
Receiver of Chatur Holdings Ltd. and
Globe Imports (Ontario) Ltd.

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

April 26, 2023

Invoice No: 10975029
GST No: 10369 7215

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario)
Ltd. (the "Companies")
Client Number: 981468**

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period March 1, 2023, to March 31, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
06-Mar-2023	SB	Review information request from Al Karim Chatur of the Company with Kristin Gray;	.10	32.00
06-Mar-2023	KG	Receive various emails regarding the settlement and form of release; Update notes to file; Review and approve invoices for payment; Email correspondence to the Company regarding their request for Allowable Business Investment Loss ("ABIL") information; Review and edit response and give instructions to Steven Barlott;	.40	220.00
07-Mar-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.20	41.00
07-Mar-2023	SP	Review and edit disbursements;	.20	55.40
07-Mar-2023	AS	Process cheques and disbursement vouchers; Organize mailing/courier;	.30	61.50
08-Mar-2023	SB	Draft letter to Al Karim Chatur of the Company regarding ABIL information request;	1.00	320.00
08-Mar-2023	IS	Prepare and edit miscellaneous correspondence;	.80	164.00

10-Mar-2023	SB	Edit letter to Al Karim Chatur of the Company regarding ABIL information request. Review same with Kristin Gray;	1.00	320.00
10-Mar-2023	KG	Finalize letter to Al Karim Chatur of the Company regarding their request for information related to the ABIL;	.30	165.00
14-Mar-2023	KG	Edit and finalize various correspondence; Email security legal opinions to Jerritt Pawlyk of DLA Piper LLP ("DLA Piper")	.20	110.00
17-Mar-2023	IS	Edit and finalize miscellaneous correspondence;	.50	102.50
21-Mar-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.30	61.50
21-Mar-2023	SP	Review and edit disbursements;	.20	55.40
21-Mar-2023	AS	Prepare cheques and disbursement vouchers; Organize courier/mailing;	.30	61.50
22-Mar-2023	KG	Review and approve GST return;	.10	55.00
27-Mar-2023	SB	Prepare and file February 2023 GST return, including the calculation of claiming all legal and Receiver fees to September 30, 2022;	1.00	320.00
29-Mar-2023	KG	Email correspondence with Jerritt Pawlyk of DLA Piper regarding CRA property claims and the status of the Director settlement with HSBC;	.10	55.00
TOTAL			7.00	2,199.80

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,199.80
GST on Professional Fees	<u>109.99</u>	109.99
TOTAL THIS INVOICE		<u>\$2,309.79</u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period March 1, 2023, to March 31, 2023, was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	1.10	550.00	605.00
Steven Barlott	Senior Consultant	3.10	320.00	992.00
Sofie Parker	Insolvency Administrator	0.40	277.00	110.80
Isobel Smith	Administration	1.80	205.00	369.00
Aoife Sugrue	Administration	0.60	205.00	123.00
Time Billed		7.00	314.26 *	2,199.80

(*Average)



May 17, 2023

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

**Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario)
Ltd. (the "Companies")
Client Number: 981468**

Please find enclosed our Invoice No. 11038354 for professional services rendered for the period of April 1, 2023, to April 30, 2023, which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

**MNP Ltd.
Receiver of Chatur Holdings Ltd. and
Globe Imports (Ontario) Ltd.**

Per:
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

May 17, 2023

Invoice No: 11038354
GST No: 10369 7215

HSBC Bank of Canada
2910 Virtual Way, 3rd Floor
Vancouver, BC V5M 0B2

Attention: John Lee

Re: In the Matter of the Receivership of Chatur Holdings Ltd. and Globe Imports (Ontario) Ltd. (the "Companies")
Client Number: 981468

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period April 1, 2023, to April 30, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
06-Apr-2023	SB	Prepare and file March 2023 GST return;	.30	96.00
12-Apr-2023	SP	Various estate banking matters;	.10	27.70
13-Apr-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	41.00
13-Apr-2023	AS	Prepare cheques and disbursement vouchers; Organize mailing/courier;	.30	61.50
19-Apr-2023	IS	Prepare and edit miscellaneous correspondence;	1.00	205.00
24-Apr-2023	SB	Review various correspondence;	.10	32.00
24-Apr-2023	KG	Correspondence regarding the Court date to discharge the Receiver; Edit and finalize various correspondence. Review and sign a release. Correspondence with Jerritt Pawlyk of DLA Piper LLP ("DLA") regarding the same; Give instructions to Steven Barlott to finalize the Receiver's Report and Fee Affidavit;	.50	275.00
24-Apr-2023	SP	Bank reconciliation;	.10	27.70
26-Apr-2023	IS	Edit and finalize miscellaneous correspondence;	.50	102.50
TOTAL			3.10	868.40

INVOICE SUMMARY

PROFESSIONAL FEES		\$868.40
GST on Professional Fees	<u>43.42</u>	43.42
TOTAL THIS INVOICE		<u>\$911.82</u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period April 1, 2023, to April 30, 2023, was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	0.50	550.00	275.00
Steven Barlott	Senior Consultant	0.40	320.00	128.00
Sofie Parker	Insolvency Administrator	0.20	277.00	55.40
Isobel Smith	Administration	1.70	205.00	348.50
Aoife Sugrue	Administration	0.30	205.00	61.50
Time Billed		3.10	280.13 *	868.40

(*Average)

EXHIBIT B

Copy of the Receiver's Legal Counsel Invoice

This is Exhibit " B " referred to
in the Affidavit of

Kristin Gray

Sworn before me this 29 day

of May, 2023

Isobel Smith

A Commissioner for Oaths in and for Alberta

ISOBEL NICOLE SMITH

A Commissioner for Oaths
in and for Alberta

My Commission expires August 31, 2024
Appointee No. 0764665

**In the Matter of the Receivership of
Chatur Holdings Ltd. And Globe Imports (Ontario) Ltd.**

Summary of Receiver's Legal Counsel Fees

For the period of February 24, 2019 to April 28, 2023

Firm	Date	Invoice	Fees	Disbursements	GST	Total
MLT Aikins LLP	April 9, 2019	6031999	2,845.00	45.00	144.50	3,034.50
Aird Berlis LLP	August 7, 2019	6056937	3,358.75	-	167.94	3,526.69
DLA Piper (Canada) LLP	September 16,2020	1972745	34,643.00	1,574.50	1,810.89	38,028.39
DLA Piper (Canada) LLP	September 16, 2020	1972748	12,145.00	254.75	616.51	13,016.26
DLA Piper (Canada) LLP	February 4, 2021	2006604	1,727.50	76.01	89.93	1,893.44
DLA Piper (Canada) LLP	March 5, 2021	2013850	12,500.00	80.83	629.05	13,209.88
DLA Piper (Canada) LLP	April 12, 2021	2021390	3,272.50	22.42	164.75	3,459.67
DLA Piper (Canada) LLP	May 14 ,2021	2030634	1,100.00	36.02	56.50	1,192.52
DLA Piper (Canada) LLP	June 8, 2021	2036812	2,905.00	5.70	145.54	3,056.24
DLA Piper (Canada) LLP	July 9, 2021	2043858	1,512.50	-	75.63	1,588.13
DLA Piper (Canada) LLP	August 10, 2021	2050491	1,137.50	-	56.88	1,194.38
DLA Piper (Canada) LLP	September 10, 2021	2057182	3,125.00	46.18	157.76	3,328.94
DLA Piper (Canada) LLP	October 7, 2021	2063373	782.50	104.18	40.64	927.32
DLA Piper (Canada) LLP	November 8, 2021	2070467	915.00	-	45.75	960.75
DLA Piper (Canada) LLP	December 8, 2021	2077961	1,475.00	-	73.75	1,548.75
DLA Piper (Canada) LLP	January 10, 2022	2084421	1,280.00	-	64.00	1,344.00
DLA Piper (Canada) LLP	February 2, 2022	2089854	1,245.00	-	62.25	1,307.25
DLA Piper (Canada) LLP	March 4, 2022	2096458	5,870.00	31.93	295.10	6,197.03
DLA Piper (Canada) LLP	April 6, 2022	2103187	14,140.00	159.00	707.00	15,006.00
DLA Piper (Canada) LLP	May 4, 2022	2109907	2,002.50	52.38	101.75	2,156.63
DLA Piper (Canada) LLP	June 7, 2022	2117251	19,800.00	-	990.00	20,790.00
DLA Piper (Canada) LLP	July 14, 2022	2124983	26,277.50	-	1,313.88	27,591.38
DLA Piper (Canada) LLP	August 8, 2022	2130650	18,647.50	2,500.00	1,057.38	22,204.88
DLA Piper (Canada) LLP	September 7, 2022	2137114	6,610.00	103.12	332.16	7,045.28
DLA Piper (Canada) LLP	October 7, 2022	2144028	10,037.50	53.69	503.56	10,594.75
DLA Piper (Canada) LLP	November 3, 2022	2150689	4,007.50	-	200.38	4,207.88
DLA Piper (Canada) LLP	December 6, 2022	2158277	2,175.00	25.00	108.75	2,308.75
DLA Piper (Canada) LLP	January 4, 2023	2165012	1,485.00	-	74.25	1,559.25
DLA Piper (Canada) LLP	February 6, 2023	2171857	4,580.00	67.77	232.39	4,880.16
DLA Piper (Canada) LLP	March 2, 2023	2178266	3,640.00	-	182.00	3,822.00
DLA Piper (Canada) LLP	April 5, 2023	2185707	3,850.00	-	192.50	4,042.50
DLA Piper (Canada) LLP	May 3, 2023	2192895	2,590.00	-	129.50	2,719.50
			211,681.75	5,238.48	10,822.87	227,743.10

MLT AIKINS

WESTERN CANADA'S LAW FIRM

MLT Aikins LLP
2200 - 10235 -101st Street
Edmonton, Alberta T5J 3G1
T: (780) 969-3500
F: (780) 969-3549

Dana M. Nowak
Direct Line: (780) 969-3506
E-mail: dnowak@mltaikins.com

Ameena Quazi
Legal Assistant
Direct Line: (780) 969-5091
E-mail: aquazi@mltaikins.com

April 17, 2019

Via Email: dchivers@bowragroup.com

The Bowra Group Inc.
519 - 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Doug Chivers

Dear Sir:

**Re: Chatur Holdings Inc. and Globe Imports (Ontario) Ltd.
MLT Aikins Statement of Account**
File No.: 0060892.00010

Enclosed is our statement of account for professional services rendered.

We trust you will find the same to be in order; however, should you have any questions or concerns, please do not hesitate to contact the writer.

Yours truly,

MLT AIKINS LLP

Per:



Dana M. Nowak

DMN:ajq
Enclosure

INVOICE

The Bowra Group Inc.
519 - 10235 101 Street NW
Edmonton, AB T5J 3G1
Canada
Doug Chivers

TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 03/31/19 AS FOLLOWS

RE: Chatur Holdings Inc. and Globe Imports (Ontario) Ltd.
FILE: 0060892-00010

Date	Initials	Hours	Narrative
Feb 24/2019	MDD	0.20	Reviewing email correspondence and documentation from D. Chivers; consideration of missing documentation
Feb 25/2019	DMN	0.40	Communicating with trustee regarding independent legal opinion
Mar 01/2019	MDD	0.20	Meeting with D. Nowak regarding call with D. Chivers
Mar 04/2019	DMN	0.60	Communicating with client and internally regarding security review
Mar 10/2019	MDD	4.80	Reviewing documents; drafting review of HSBC's security in Chatur Holdings Ltd.
Mar 11/2019	MDD	0.60	Reviewing CORES and PPR Search results; meeting with D. Nowak regarding results of security review; email correspondence with D. Chivers regarding security review
Mar 11/2019	MDD	0.40	Revising security review
Mar 11/2019	DMN	0.60	Revising security review
Mar 13/2019	MDD	0.30	Email correspondence with JJ. Burnell regarding ontario security opinion
Mar 20/2019	MDD	0.30	Email correspondence with D. Chivers regarding Ontario agent; email correspondence with counsel in Ontario regarding security review
Mar 21/2019	MDD	0.10	Email correspondence with Ontario counsel regarding security review
Mar 21/2019	DMN	0.40	Advising regarding review of Ontario security
Mar 22/2019	MDD	0.30	Email correspondence with Ontario counsel regarding security review

MLT AIKINS

WESTERN CANADA'S LAW FIRM

2200 MNP Tower
10235 - 101 Street
Edmonton, AB T5J 3G1
Tel. 780-969-3500
Fax 780-969-3549

Page: 2
April 9, 2019
Invoice #6031999

Date	Initials	Hours	Narrative	
Mar 25/2019	MDD	0.40	Telephone attendance on call to K. Gray regarding deadline for security opinion; email correspondence with Ontario counsel regarding same; telephone attendance on call from opposing counsel regarding Bank Act security	
Mar 25/2019	MDD	0.30	Receipt and review of security opinion from Ontario counsel; email correspondence with D. Nowak; email correspondence with D. Nowak; email correspondence with K. Gray and D. Chivers regarding security opinion	
			Total Fees:	2,845.00

SUMMARY OF PROFESSIONAL SERVICES

	HOURS
Mandi Deren-Dube	7.90
Dana M. Nowak	2.00
	<u>9.90</u>

DISBURSEMENTS AND OTHER CHARGES

Statutory Compliance Fee	45.00
	TOTAL TAXABLE 45.00
	Sub-Total Disbursements: 45.00

BILL SUMMARY

Total Fees	\$ 2,845.00
GST	\$ 142.25
Total Disbursements	\$ 45.00
GST	\$ 2.25
Subtotal	\$ <u>3,034.50</u>
TOTAL AMOUNT DUE CDN DOLLARS:	\$ <u>3,034.50</u>

MLT AIKINS

WESTERN CANADA'S LAW FIRM

2200 MNP Tower
10235 - 101 Street
Edmonton, AB T5J 3G1
Tel. 780-969-3500
Fax 780-969-3549

Page: 3
April 9, 2019
Invoice #6031999

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

MLT AIKINS

WESTERN CANADA'S LAW FIRM

2200 MNP Tower
10235 - 101 Street
Edmonton, AB T5J 3G1
Tel. 780-969-3500
Fax 780-969-3549

REMITTANCE COPY

The Bowra Group Inc.
519 - 10235 101 Street NW
Edmonton, AB T5J 3G1
Canada
Doug Chivers

GST # 121 975 544

Invoice #6031999
April 9, 2019

RE: Chatur Holdings Inc. and Globe Imports (Ontario) Ltd.
FILE: 0060892-00010 DMN

Total Current Billing	2,890.00
Total Tax	144.50
Subtotal:	<u>3,034.50</u>
Total Amount Due CDN :	3,034.50

Amount Remitted: \$ _____

PAYMENT OPTIONS:

By Cheque

Please make cheques payable to MLT AIKINS LLP and reference your file number.
Company Address: 3000 – 360 Main St, Winnipeg, Manitoba, R3C 4G1

In Person

Payments can be made in person at your local MLT AIKINS office.

Electronic Wire or EFT – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Pay through:	Bank of Montreal
Receiving Bank:	International Banking, Head Office, Montreal
Account With Institution:	BANK OF MONTREAL
(Beneficiary's Bank)	335 Main Street, Winnipeg Manitoba R3C 1C2
Bank Code:	0001
Transit Number:	00037
Account Number:	1025-999
S.W.I.F.T. BIC CODE:	BOFMCAM2
	Direct Payment Routing Number CC000100037
Beneficiary Customer:	MLT Aikins LLP
	360 Main St 30 th floor
	Winnipeg, Manitoba R3C 4G1

Online – Canadian Funds

For your convenience payment is available via web banking at the following Canadian financial institutions:
TD Canada Trust, CIBC, Scotiabank, RBC, Conexus Credit Union & Telpay

Please note: The account number to be entered is the 12 digit file # indicated above (enter as one continuous number excluding the dash)

To ensure your payment is properly credited to your account, please return this remittance copy to Accounts Receivable by e-mail (receivables@mltaikins.com).

MLT AIKINS

WESTERN CANADA'S LAW FIRM

MLT Aikins LLP
2200 - 10235 - 101st Street
Edmonton, Alberta T5J 3G1
T: (780) 969-3500
F: (780) 969-3549

Dana M. Nowak
Direct Line: (780) 969-3506
E-mail: dnowak@mltaikins.com

Ameena Quazi
Legal Assistant
Direct Line: (780) 969-5091
E-mail: aquazi@mltaikins.com

August 19, 2019

Via Email: dchivers@bowragroup.com

The Bowra Group Inc.
519 - 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Doug Chivers

Dear Sir:

Re: Chatur Holdings Inc. and Globe Imports (Ontario) Ltd.
MLT Aikins Statement of Account
File No.: 0060892.00010

Enclosed is our statement of account for professional services rendered.

We trust you will find the same to be in order; however, should you have any questions or concerns, please do not hesitate to contact the writer.

Yours truly,

MLT AIKINS LLP

Per: 

Dana M. Nowak

DMN:ajq
Enclosure

MLT AIKINS LLP | MLTAIKINS.COM

MLT AIKINS

WESTERN CANADA'S LAW FIRM

2200 - 10235 101 Street
Edmonton, AB T5J 3G1
Tel. 780-969-3500
Fax. 780-969-3549

GST # 121 975 544
BC PST # 1010-8828
SK PST # 1888751
MB RST # 121975544MT0001

August 7, 2019
Invoice #6056937

INVOICE

The Bowra Group Inc.
519 - 10235 101 Street NW
Edmonton, AB T5J 3G1
Doug Chivers

TO DISBURSEMENTS AND OTHER CHARGES TO AND INCLUDING 07/31/19 AS FOLLOWS

RE: Chatur Holdings Inc. and Globe Imports (Ontario) Ltd.
FILE: 0060892-00010

DISBURSEMENTS AND OTHER CHARGES

Imaging Services	0.75
Agent's Account - VENDOR: Aird & Berlis LLP; INVOICE#: 632224; DATE: 4/30/2019 - Payment of invoice no.632224 dated April 30/19	3,358.00
TOTAL TAXABLE	3,358.75
Sub-Total Disbursements:	3,358.75

BILL SUMMARY

Total Fees	\$ 0.00
Total Disbursements	\$ 3,358.75
GST	\$ 167.94
Subtotal	\$ 3,526.69

TOTAL AMOUNT DUE CDN DOLLARS:

\$ 3,526.69

DMN/ SJL

Chatur/Globe (Rec)

OK to pay.

→ TBI then add
to Rec invoice

-Kle

MLT AIKINS

WESTERN CANADA'S LAW FIRM

2200 - 10235 101 Street
Edmonton, AB T5J 3G1
Tel. 780-969-3500
Fax 780-969-3549

Page: 2
August 7, 2019
Invoice #6056937

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

MLT AIKINS

WESTERN CANADA'S LAW FIRM

2200 - 10235 101 Street
Edmonton, AB T5J 3G1
Tel. 780-969-3500
Fax 780-969-3549

REMITTANCE COPY

The Bowra Group Inc.
519 - 10235 101 Street NW
Edmonton, AB T5J 3G1
Canada
Doug Chivers

GST # 121 975 544

Invoice #8056937
August 7, 2019

RE: Chatur Holdings Inc. and Globe Imports (Ontario) Ltd.
FILE: 0060892-00010 DMN

Total Current Billing	3,358.75
Total Tax	167.94
Subtotal::	<u>3,526.69</u>
Total Amount Due CDN :	<u>3,526.69</u>
Amount Remitted: \$	_____

PAYMENT OPTIONS:

By Cheque

Please make cheques payable to MLT AIKINS LLP and reference your file number.
Company Address: 3000 - 360 Main St, Winnipeg, Manitoba, R3C 4G1

In Person

Payments can be made in person at your local MLT AIKINS office.

Electronic Wire or EFT - Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Pay through:	Bank of Montreal
Receiving Bank:	International Banking, Head Office, Montreal
Account With Institution:	BANK OF MONTREAL
(Beneficiary's Bank)	335 Main Street, Winnipeg Manitoba R3C 1C2
Bank Code:	0001
Transit Number:	00037
Account Number:	1025-999
S.W.I.F.T. BIC CODE:	BOFMCAM2
	Direct Payment Routing Number CC000100037
Beneficiary Customer:	MLT Aikins LLP
	360 Main St 30 th floor
	Winnipeg, Manitoba R3C 4G1

Online - Canadian Funds

For your convenience payment is available via web banking at the following Canadian financial institutions:

BMO, TD Canada Trust, CIBC, Scotiabank, RBC, Conexus Credit Union & Telpay

Please note: The account number to be entered is the 12 digit file # indicated above (enter as one continuous number excluding the dash)

To ensure your payment is properly credited to your account, please return this remittance copy to Accounts Receivable by e-mail (receivables@mltalkins.com).



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Veronica Monteiro
veronica.monteiro@dlapiper.com
T +1 780.429.6827
F +1 780.702.4392

September 23, 2020

DELIVERED VIA EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave.
Edmonton, AB T5J 2Z1

Attention: Douglas F. Chivers

Dear Mr. Chivers:

Re: DLA Piper (Canada) LLP Invoices

We enclose our invoices for services rendered and costs incurred which we trust you will find to be in order.

Yours truly,
DLA Piper (Canada) LLP

Per:

DocuSigned by:

Veronica Monteiro
EC3FF095E674F8
Partner

VYM:aug
Attachment



DLA Piper (Canada) LLP
 Suite 2700
 10220 – 103rd Avenue NW
 Edmonton AB T5J 0K4
 www.dlapiper.com
 T 780.428.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 102 Ave
 Edmonton, AB T5J 2Z1 Canada

Attention: Doug Chivers

Our File No: 063227-00012

The Bowra Group
 Re: CNA Financial Corporation

Date: September 16, 2020
 Invoice Number: 1972745

For Professional Services rendered and disbursements advanced through September 16, 2020.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
01/07/20	SOT	Call with Kristen Grey, Dean Hitesman and HSBC regarding next steps.	1.10	495.00
01/07/20	BJC	Reviewing Statement of Claim;	0.20	100.00
01/08/20	EJL	Reviewing materials from Susy Trace re information exchanges with CNA; emails with ST and Brendan Clancy re same and a call.	1.10	874.50
01/08/20	AKW	Review and reply to query regarding company records and Ministry tax files;	0.40	260.00
01/09/20	EJL	Reviewing additional materials; Conference call with Susy Trace and Brendan Clancy re next steps in CNA litigation and additional factual investigations by Bowra.	0.80	636.00
01/09/20	BJC	Engaging in discussion with E. Lamek and S. Trace re next steps in the action;	0.40	200.00
01/13/20	EJL	Emails with Manis and Chatur re insurance claim documents and litigation status.	0.50	397.50
01/15/20	SOT	Listened to voicemail from Vince Burns of CNA Insurance.	0.20	90.00
01/20/20	BJC	Reviewing file; engaging in discussion with E. Lamek re next steps; reaching out to opposing counsel V. Burns; reviewing Statement of Claim to determine if it should be revised; engaging in discussions with D. Nunes re orders to continue and lifting of stays;	0.70	350.00
01/21/20	BJC	Sending reporting email to E. Lamek re discussion with V. Burns;	0.10	50.00
02/07/20	BJC	Reviewing documents from claims binder; sending email re same to E. Lamek;	1.40	700.00



Matter: 063227-00012
 Invoice: 1972745
 Page: 3

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
03/18/20	SOT	Reviewed and responded to email from Dean Hitesman regarding CRA deemed trust claim and Claim by landlord. Reviewed Canada Revenue Agency Proofs of Claim. Reviewed email regarding Appraisal Statutory Condition.	0.80	360.00
03/19/20	BJC	Finalizing order to continue materials; engaging in discussion with K. Gray re her affidavit and alternate methods of having it sworn; revising affidavit of K. Gray so that it could be sworn by C. Graham; engaging in discussions with C. Graham re affidavit;	0.80	400.00
03/20/20	BJC	Arranging for commissioning of affidavit in support of Order to Continue;	0.10	50.00
03/30/20	BJC	Reviewing new document received from client;	0.20	100.00
03/31/20	BJC	Arranging for service and filing of Notice of Change of Lawyers;	0.10	50.00
04/01/20	BJC	Sending email to DLA Team re next steps; reviewing applicable caselaw;	0.60	300.00
04/02/20	SOT	Telephone call with counsel for Home Décor Inc. and emailed her to schedule a conference call.	0.30	135.00
04/02/20	BJC	Reviewing caselaw and memo with a view to preparing opinion for client; engaging in discussion with DLA Team re same;	3.80	1,900.00
04/03/20	SOT	Telephone conversations with Samantha Biglou regarding her client's claim. Telephone conversation with client with update and responded to Ms. Biglou's questions.	1.00	450.00
04/03/20	BJC	Reviewing cases, fire loss binder, correspondence, and proofs of claim with a view to determining merits of claims, next steps, and costs of next steps; drafting memo re same; sending said memo to DLA team under cover of explanatory email;	2.80	1,400.00
04/04/20	BJC	Reviewing cases, fire loss binder, correspondence, and proofs of claim with a view to determining merits of claims, next steps, and costs of next steps; drafting memo re same; sending said memo to DLA team under cover of explanatory email;	3.20	1,600.00
04/06/20	SOT	Conference call with client regarding Insurance claim, NFA, and claim by landlord.	1.50	675.00
04/06/20	BJC	Preparing for call with client; engaging in call with client and S. Trace; sending follow up to	1.60	800.00



Matter: 063227-00012
 Invoice: 1972745
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<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		client with action items and next steps;		
04/07/20	BJC	Reaching out to opposing counsel to set up a time to discuss the matter; conducting quick research of NFA and Muir Lake; sending email to DLA lawyers re Muir Lake and whether there could be other accountants able to provide an assessment of income loss; reviewing responses from same; instructing A. Kamel re further research;	0.70	350.00
04/07/20	AWK	Phone conversation with B.Clancy to discuss research assignment concerning the obligations of an insurer to promptly respond to a claim	0.20	60.00
04/08/20	AWK	Email to B.Clancy to request further information regarding the assigned research on an insurers duty to promptly respond to a claim	0.10	30.00
04/08/20	BJC	Preparing opinion re chances of success on insurance claims; instructing A. Kamel re further research;	0.30	150.00
04/09/20	AWK	Researching the obligations of an insurer to respond to an insureds claim in a timely manner; drafting research memorandum for supervising lawyer B.Clancy	4.10	1,230.00
04/10/20	AWK	Continuing to research the obligations on an insurer to respond to an insureds claim in a timely manner; drafting and editing summary of legal analysis for supervising lawyer B.Clancy	1.10	330.00
04/11/20	AWK	Researching the ability of an insurers to rely or raise alternative reasons for the denial of a claim in later stages of the proceedings	1.20	360.00
04/12/20	AWK	Continuing to research the ability of an insurer to rely or raise alternative reasons for the denial of a claim in later stages of the proceedings; drafting email summary of legal analysis to supervising lawyer B.Clancy	1.50	450.00
04/13/20	AWK	Finalizing research on the ability of an insurer to rely or raise alternative reasons for the denial of a claim in later stages of the proceedings; editing and sending email summary of legal analysis to supervising lawyer B.Clancy	0.70	210.00
04/13/20	BJC	Engaging in various discussions with counsel and client re next steps;	0.10	50.00



Matter: 063227-00012
 Invoice: 1972745
 Page: 5

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
04/14/20	BJC	Arranging for service of notice of change of lawyers; reviewing research re whether insurer must provide its position on a claim within 60 days, and whether it can change its position after an initial denial; drafting opinion re merits of insurance claim;	1.60	800.00
04/15/20	SOT	Reviewed memo on insurance claim and sent to clients for review.	0.50	225.00
04/15/20	BJC	Reviewing proof of loss re stock loss and loss of valuable papers with a view to drafting opinion re merits of insured's claim; engaging in discussions with S. Trace re same; drafting said opinion;	5.40	2,700.00
04/16/20	SOT	Telephone call with HSBC, its counsel and the client regarding status of insurance claim.	1.40	630.00
04/16/20	BJC	Participating in phone call with HSBC and counsel, and the Bowra Group re next steps;	1.30	650.00
04/17/20	BJC	Preparing concise report of next steps and recommendations for HSBC and counsel; sending same to S. Trace;	1.70	850.00
04/20/20	BJC	Engaging in discussion with S. Trace re summary to be provided to HSBC; reviewing and revising summary; sending summary to K. Gray and D. Chivers under cover of email;	0.50	250.00
04/22/20	BJC	Sending email to D. Hitesman re the call with opposing counsel for CNA and the timing of the delivery of CNA's defence;	0.30	150.00
04/24/20	BJC	Sending email to K. Gray and D. Chivers re response to D. Hitesman re the appropriate policy and the proofs of loss;	0.10	50.00
04/25/20	BJC	Sending email to D. Hitesman re what is the relevant policy of insurance and providing proofs of loss;	0.20	100.00
04/26/20	SOT	Reviewed emails from counsel for HSBC and responded to email respecting steps for the reviewable transaction.	0.30	135.00
04/27/20	BJC	Sending email to S. Trace re limitation periods in Ontario and the time for serving parties with a Statement of Claim;	0.10	50.00
05/15/20	BJC	Engaging in discussion with opposing counsel re timing of the insurer's defence; sending email to K. Gray re same; reviewing response from opposing counsel; sending further email to K. Gray;	0.20	100.00



Matter: 063227-00012

Invoice: 1972745

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<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05/25/20	BJC	Preparing for call with opposing counsel re next steps; engaging in said call; sending reporting email to client re same;	0.70	350.00
06/02/20	BJC	Sending email to V. Burns re salvage and timetable for action; sending email to H. Manis requesting update on status of the file; reviewing response from same and documents sent; instructing B. Charles re preparation of affidavit of documents;	0.50	250.00
06/03/20	BJC	Reviewing email from opposing counsel re schedule and salvage; sending email to clients re same;	0.10	50.00
06/04/20	BJC	Engaging in various correspondence with opposing counsel re timing of next steps in the action; engaging in discussion with S. Trace and E. Lamek re discoveries;	0.20	100.00
06/09/20	SOT	Reviewed HSBC Affidavit in support of receivership to determine if there are guarantees. Reviewed emails to determine who may be corporate representative. Emailed Dean Hitesman asking about guarantees.	0.70	315.00
06/09/20	BJC	Engaging in discussion with V. Burns re salvage and timing of examinations; sending email to clients re same with a recommendation; sending further email to V. Burns re same; engaging in discussion with S. Trace re examinations for discovery;	0.50	250.00
06/12/20	BJC	Drafting email to S. Trace re response to D. Hitesman;	0.10	50.00
06/15/20	SOT	Emailed Dean Hitesman with update.	0.10	45.00
06/15/20	BJC	Following up with V. Burns re timing of examinations; sending email to S. Trace re response to D. Hitesman's email;	0.20	100.00
06/17/20	SOT	Telephone conversation with client regarding Samantha Biglou and completion of proof of loss, security in Ontario and suspension order.	0.40	180.00
06/28/20	BJC	Reviewing Statement of Defence;	0.20	100.00
06/29/20	BJC	Reviewing Statement of Defence; sending email to clients re same and next steps; sending email to V. Burns re timing of examinations for discovery; researching whether an insurer has a right to examine both a representative of the insured and the receiver; sending email to opposing counsel re	1.20	600.00



Matter: 063227-00012
 Invoice: 1972745
 Page: 7

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		same;		
06/30/20	BJC	Reviewing Statement of Defence and preparing for next steps;	0.10	50.00
07/07/20	BJC	Sending email to K. Gray re next steps;	0.10	50.00
07/10/20	SOT	Reviewed Statement of Defence filed by insurer and participated in conference call with client to discuss options.	1.10	495.00
07/10/20	BJC	Engaging in discussion with K. Gray and D. Chivers re next steps;	0.70	350.00
07/13/20	SOT	Emailed Dean Hitesman regarding Statement of Defence from insurance company.	0.40	180.00
07/15/20	BJC	Sending email to D. Hitesman re filing of statement of defence; requesting documents from opposing counsel; amending Statement of Claim;	0.80	400.00
07/15/20	SOT	Emailed Dean Hitesman regarding filing of defence and scheduling a call.	0.20	90.00
07/16/20	SOT	Call with counsel for HSBC regarding Statement of Defence. Emailed client with update. Instructed Stephen Kroegur regarding application for a tolling order. Reviewed correspondence to court scheduling court application and reviewed confirming letter.	1.50	675.00
07/16/20	BJC	Preparing for call with D. Hitesman re next steps now that a defence has been served; engaging in discussion with D. Hitesman re next steps and budget; preparing budget;	1.50	750.00
07/17/20	BJC	Sending email to K. Gray re litigation budget and whether budget will be included in a formal receiver's report;	0.20	100.00
07/21/20	BJC	Amending Statement of Claim;	0.10	50.00
07/23/20	BJC	Reviewing and revising Amended Statement of Claim and sending same to clients under cover of email; arranging for preparation of freedom of information request;	0.90	450.00
07/23/20	SOT	Reviewed and revised Trustee's First Report.	0.80	360.00
07/24/20	BJC	Preparing freedom of information request;	0.10	50.00
07/27/20	BJC	Reaching out to H. Manis re his clients being available to answer questions; sending response to D. Hitesman re his suggesting for proceeding; sending amended claim to V.	0.30	150.00



Matter: 063227-00012
 Invoice: 1972745
 Page: 8

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		Burns under cover of email;		
08/05/20	BJC	Reviewing correspondence re tolling order;	0.10	50.00
08/13/20	BJC	Revising access to information requests; sending email to opposing counsel re amendments to claim; reviewing existing disclosure;	1.20	600.00
08/14/20	BJC	Reviewing fire marshall's report; sending email to V. Burns re his client's position as to the amendments to the Statement of Claim;	0.20	100.00
08/19/20	BJC	Finalizing order to continue materials;	0.10	50.00
08/25/20	BJC	Reviewing email from landlord's counsel seeking access to CNA's counsel and asking that their Statement of Claim be forwarded along to CNA's counsel; sending email to S. Trace advising as to thoughts re landlord's counsel's posturing; sending email to D. Foulds re same;	0.30	150.00
08/26/20	BJC	Engaging in discussion with D. Foulds re landlord's counsel's rights and why they would be reaching out to the Receiver and asking that the receiver forward the claim to CNA's counsel;	0.20	100.00
08/28/20	BJC	Reviewing CNA insurance policy to determine if it will defend action brought by landlord;	0.30	150.00
08/29/20	BJC	Reviewing policy to determine if CNA would defend and/or indemnify Chatur and Globe from a claim brought against them by the landlord; sending email to B. Charles re freedom of information request; sending email to opposing counsel re timing of examinations;	2.00	1,000.00
09/01/20	BJC	Engaging in various discussions with B. Charles re next steps and Notice of Change of Lawyers;	0.20	100.00
09/10/20	BJC	Engaging in discussion with D. Foulds re next steps;	0.10	50.00
Total Taxable Hours and Fees:			72.80 \$	34,643.00

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Adrienne K. Woodyard	Partner	650.00	0.40	260.00
Edmond Lamek	Partner	795.00	2.40	1,908.00



Matter: 063227-00012
 Invoice: 1972745
 Page: 9

<u>Professional</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Brendan J. Clancy	Associate	500.00	46.20	23,100.00
Ahmed Kamel	Student	300.00	8.90	2,670.00
Susy Trace	X-Associate	450.00	14.90	6,705.00
Total Fees:			\$	34,643.00

DISBURSEMENTS

OTHER CHARGES

<u>Description</u>	<u>Amount</u>
Facsimile - Local	6.00
Taxable Other Charges:	\$ 6.00

Total Other Charges: \$ 6.00

Total Fees and Other Charges: \$ 34,649.00

COSTS ADVANCED

<u>Description</u>	<u>Amount</u>
Search Fee	200.00
Lexis Advance - Searches	212.50
Computer Search - WestlaweCarswell	1,156.00
Taxable Costs Advanced:	\$ 1,568.50

Total Costs: \$ 1,568.50

Total Fees, Other Charges & Costs: \$ 36,217.50

BILL SUMMARY


	Our Fees:	\$	34,643.00
	Total Other Charges & Costs:	\$	1,574.50
REG # 110 152 824	Total GST:	\$	1,810.89
	Total Current Invoice Due:	CAD \$	38,028.39



Matter: 063227-00012
Invoice: 1972745
Page: 10

This is our account.

DLA Piper (Canada) LLP

Per: For: 
Veronica Monteiro

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
 Suite 2700
 10220 – 103rd Avenue NW
 Edmonton AB T5J 0K4
 www.dlapiper.com
 T 780.428.5330
 F 780.428.1088

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave.
 Edmonton, AB T5J 2Z1 Canada

Attention: Douglas F. Chivers

Our File No: 063227-00011

The Bowra Group

Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: September 16, 2020
 Invoice Number: 1972748

For Professional Services rendered and disbursements advanced through September 3, 2020.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/20/18	SOT	Reviewed letter to debtors requesting information.	0.10	42.50
01/07/19	SOT	Reviewed update email from client to HSBC regarding auction payments.	0.10	45.00
01/08/19	SOT	Telephone call with Dean Hitesman, Dan Chivers, John Lee regarding Proof of Loss and Improvident Sale. Reviewed information on insurance claim.	1.10	495.00
01/22/19	SOT	Reviewed memo of fire loss.	1.50	675.00
01/23/19	SOT	Reviewed insurance policy. Reviewed email from Doug Chivers regarding telephone conversation with insurance adjuster. Corresponding with client regarding Statement of Defence and other issues.	1.50	675.00
02/15/19	SOT	Correspondence with client regarding s.95(1)(a) of the Bankruptcy and Insolvency Act.	0.50	225.00
02/19/19	SOT	Conference call with Dean Hitesman and Doug Chivers regarding assignment into bankruptcy.	0.30	135.00
03/22/19	SOT	Reviewed letter responding to request for information from insurer dated October 11, 2018.	0.40	180.00
05/15/19	SOT	Reviewed correspondence from Edward Feehan regarding property being imbued with a trust. Telephone conversation with Kristen Grey regarding response to Mr. Feehan.	0.60	270.00
10/09/19	SOT	Reviewed email from Doug Chivers regarding insurance claim.	0.10	45.00
11/05/19	SOT	Reviewed letter to CNA and responded to	0.10	45.00



Matter: 063227-00011
 Invoice: 1972748
 Page: 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		client.		
12/03/19	SOT	Reviewed file for insurance Statement of Claim and defence.	0.30	135.00
12/05/19	SOT	Telephone call with client regarding Statement of Defence. Left voicemail for Howard Manis. Emailed Howard Manis.	0.40	180.00
12/10/19	SOT	Telephone conversation with Howard Manis. Telephone conversation with client regarding next steps.	1.30	585.00
12/11/19	SOT	Emailed Howard Manis regarding Affidavit of Service.	0.20	90.00
01/03/20	SOT	Reviewed email from Dean Hitesman regarding issues to discuss during conference call. Reviewed waiver language for claim against CNA.	0.20	90.00
01/14/20	SOT	Telephone call with Dean Hitesman regarding Fraudulent Preference.	0.20	90.00
03/05/20	ELB	Bankruptcy and insolvency searches and report to S. Trace;	0.20	50.00
03/05/20	SOT	Drafted email to Howard Manis regarding tolling agreement. Reviewed OSB searches to determine the date of bankruptcy of Chatur and Globe.	0.50	225.00
03/31/20	SOT	Reviewed email correspondence regarding payment of insurance proceeds. Emailed client with agenda for call.	0.20	90.00
04/01/20	SOT	Reviewed email from Dean Hitesman regarding insurance payment. Email correspondence with Brendan Clancy and Edmund Lamek regarding insurance claim. Emailed Ed Lamek regarding settlement.	0.60	270.00
04/10/20	SOT	Emailed counsel for HSBC regarding insurance claim.	0.30	135.00
07/14/20	SFK	Phone call with S. Trace respecting possible Application for Tolling Order.	0.20	75.00
07/16/20	SFK	Phone call with S. Trace respecting instructions for Tolling and suspension application; review of file; instructions to C. Anderson respecting booking commercial list time.	0.70	262.50
07/22/20	SFK	Review of file prior to drafting application and First Report of the Trustee; initial drafts of same; email correspondence to S. Trace	3.20	1,200.00



Matter: 063227-00011
 Invoice: 1972748
 Page: 3

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		respecting same.		
07/23/20	SFK	Edits to First Report of the Trustee and Application per S. Trace instructions; email correspondence to S. Trace respecting same.	0.90	337.50
07/24/20	SFK	Edits to first report of Trustee; email correspondence to Trustee providing same for review and comment.	2.00	750.00
07/27/20	SOT	Chatur. Reviewed and revised Application and First Report of the Trustee. Reviewed law of suspending limitation period.	0.90	405.00
07/27/20	SFK	Multiple phone calls with client and S. Trace regarding report of the receiver and trustee; edits to same; draft filing and service letters; organize filing to Court; preparation of service list.	2.30	862.50
07/28/20	SOT	Reviewed and revised service list. (Chatur)	0.30	135.00
07/29/20	SOT	Reviewed and responded to email from Howard Manis regarding application.	0.10	45.00
07/30/20	SOT	Telephone conversation with Howard Manis regarding Trustee's application.	0.20	90.00
08/04/20	SOT	Reviewed and revised order for tolling agreement. Emailed correspondence with Howard Manis regarding form of order. Telephone conversation with client regarding preparation for application.	1.30	585.00
08/04/20	SFK	Preparation for Court application; draft draft order for application to suspend limitation periods; research of law respecting issues found in application; phone call with client respecting application; email correspondence with H. Manis respecting draft order.	3.20	1,200.00
08/05/20	SFK	Preparation for Court application; attendance at court application for suspension of limitation deadlines; phone call with S. Trace respecting same; report to client following court application; report to B. Clancy respecting same; finalize draft order to be signed by Justice Mah; draft letter respecting same; organize filing respecting same.	3.60	1,350.00
08/05/20	SJG	Prepare e-mail to Queen's Bench providing Order for signing by Justice Mah and filing;	0.10	25.00
08/05/20	SJG	Prepare Email / Filing Document Request Form for Order and prepare e-mail to Court of Queen's Bench sending Order for filing;	0.20	50.00



Matter: 063227-00011
 Invoice: 1972748
 Page: 4

Total Taxable Hours and Fees:

29.90 \$ 12,145.00

DISBURSEMENTS

OTHER CHARGES

<u>Description</u>	<u>Amount</u>
Binding	4.00
Long Distance Telephone	2.31
Printing	62.50
Stationery	6.00
Taxable Other Charges:	\$ <u>74.81</u>

Total Other Charges: \$ 74.81

Total Fees and Other Charges: \$ 12,219.81

COSTS ADVANCED

<u>Description</u>	<u>Amount</u>
Filing Fees	70.00
Non-Taxable Costs Advanced:	\$ <u>70.00</u>
Bankruptcy Search Fee (Edm Acct)	16.00
Postage	47.38
Registered Mail	46.56
Taxable Costs Advanced:	\$ <u>109.94</u>

Total Costs: \$ 179.94

Total Fees, Other Charges & Costs: \$ 12,399.75

BILL SUMMARY


	Our Fees:	\$	12,145.00
	Total Other Charges & Costs:	\$	254.75
	Total GST:	\$	616.51
REG # 110 152 824	Total Current Invoice Due:	CAD \$	<u>13,016.26</u>



Matter: 063227-00011
Invoice: 1972748
Page: 5

This is our account.

DLA Piper (Canada) LLP

Per. For: 
Veronica Monteiro

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
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Edmonton AB T5J 0K4
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Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

February 11, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javier, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2006604**

Further to the above-referenced matter, please find enclosed our account for professional services and costs rendered up to and including January 31, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

During this time we are trying to limit the number of physical cheques we receive. As such, please see the attached Client Bill Payment Options indicating ways to pay your invoice electronically.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'Jerritt R. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk

JUP/cpa
Encl.



The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave.
Edmonton, AB T5J 2Z1 Canada

DLA Piper (Canada) LLP
Suite 2700
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www.dlapiper.com
T 780.428.5330
F 780.428.1066

Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group

Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al Date: February 4, 2021
Invoice Number: 2006604

For Professional Services rendered and disbursements advanced through January 31, 2021.

PROFESSIONAL SERVICES

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/03/20	SFK	Email update to S. Trace regarding status of order granted at tolling and suspension application.	0.10	37.50
01/08/21	JUP	Call from client/ emails from and to client/ review file/ email to client/	0.50	325.00
01/08/21	JUP	Emails from and to client/initial review of APA precedent/	0.20	130.00
01/08/21	JUP	Emails from and to client	0.10	65.00
01/19/21	JUP	Review file/ call with Mr. Clancy/ emails and calls to client	1.20	780.00
01/25/21	JUP	Emails re further witness interview	0.20	130.00
01/26/21	JUP	Emails from and to Mr. Clancy	0.20	130.00
01/28/21	JUP	Email from client/ email to Mr. Clancy	0.20	130.00
Total Taxable Hours and Fees:			2.70 \$	1,727.50

DISBURSEMENTS

COSTS ADVANCED

<u>Description</u>	<u>Amount</u>
Filing Fees	5.00
Non-Taxable Costs Advanced:	\$ 5.00
KVP - Service and Runner Fee	37.98
Registered Mail	33.03
Taxable Costs Advanced:	\$ 71.01

Total Costs: \$ **76.01**



Matter: 063227-00011
Invoice: 2006604
Page: 2

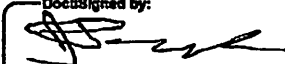
Total Fees, Other Charges & Costs: \$ 1,803.51

BILL SUMMARY

	Our Fees:	\$	1,727.50
	Total Other Charges & Costs:	\$	76.01
REG # 110 152 824	Total GST:	\$	89.93
	Total Current Invoice Due:	CAD \$	<u>1,893.44</u>

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

 Per: _____
 FES03C86C1C4CC
 Jerrett R. Pawlyk

Add to Inv.
 OK to pay TB61.
 Chatw (Rec)

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.

Legal Fees
 \$1,893.44.



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T +1 780.429.6835
F 780.670.4329

March 10, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2013850**

Further to the above-referenced matter, please find enclosed our account for professional services and costs rendered up to and including February 28, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

During this time we are trying to limit the number of physical cheques we receive. As such, please see the attached Client Bill Payment Options indicating ways to pay your invoice electronically.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per: 

Jerritt R. Pawlyk

JUP/cpa
Encl.



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 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
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 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: March 05, 2021
 Invoice Number: 2013850

PROFESSIONAL SERVICES

For Professional Services rendered and disbursements advanced through February 28, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/17/20	Brendan J. Clancy	Reviewing Order to Continue as received by the court;	0.10	40.16
09/21/20	Brendan J. Clancy	Finalizing affidavit of service and arranging for delivery of same;	0.40	160.64
09/22/20	Brendan J. Clancy	Reviewing and revising affidavit of documents and arranging for service of same;	0.10	40.16
09/24/20	Brendan J. Clancy	Reviewing email from the clients;	0.10	40.16
09/28/20	Brendan J. Clancy	Sending reporting email to K. Gray re next steps;	0.30	120.48
10/02/20	Brendan J. Clancy	Preparing for and engaging in call with K. Gray re next steps;	0.70	281.12
10/05/20	Brendan J. Clancy	Reviewing email from H. Manis;	0.10	40.16
10/06/20	Brendan J. Clancy	Sending email to H. Manis re examinations and status of the action;	0.10	40.16
10/07/20	Brendan J. Clancy	Sending email to H. Manis to set up a time to speak;	0.10	40.16
10/10/20	Brendan J. Clancy	Reviewing defendants' documents and making notes re same;	2.20	883.54
10/11/20	Brendan J.	Reviewing CNA's productions; sending	1.30	522.09



Matter: 063227-00011
 Invoice: 2013850
 Page: 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
	Clancy	email to clients re same; reviewing email from D. Hitesman; preparing for interview with plaintiff's representatives;		
10/12/20	Brendan J. Clancy	Reviewing all plaintiffs' documents with a view to preparing for call with principals of Chatur; preparing questions re same;	1.50	602.41
10/13/20	Brendan J. Clancy	Preparing for interview with K. Al-Chatur; participating in said interview; reviewing Statement of Defence of Chatur parties in claim against them by landlord; sending reporting email re the above to K. Gray;	2.90	1,164.66
11/17/20	Brendan J. Clancy	Sending email to V. Burns re order to continue, examinations for discovery, and amendments to Statement of Claim;	0.20	80.32
12/11/20	Brendan J. Clancy	Sending email to V. Burns re next steps in the litigation, and timing of discovery;	0.10	40.16
12/17/20	Brendan J. Clancy	Engaging in various discussions with V. Burns re scheduling;	0.40	160.64
12/19/20	Brendan J. Clancy	Engaging in discussion with V. Burns re amendment to claim and timing of examinations; sending reporting email to clients;	0.40	160.64
12/22/20	Brendan J. Clancy	Engaging in discussion with opposing counsel re plaintiff's proposed amendments to the claim, the timing of examinations, and salvage;	0.10	40.16
01/19/21	Brendan J. Clancy	Reaching out to H. Manis re completing questioning of K. Chatur; engaging in further discussions with H. Manis re same; discussing file with J. Pawlyk	0.70	295.18
01/21/21	Brendan J. Clancy	Sending email to H. Manis following up on a time to speak with K. Chatur; sending reporting email re same to J. Pawlyk;	0.10	42.17
01/22/21	Brendan J. Clancy	Sending email to H. Manis re further interview of A. Chatur;	0.10	42.17
01/25/21	Brendan J. Clancy	Engaging in various discussions with H. Manis re payment of his fees and timing of examination of Mr. Chatur;	0.20	84.34
01/26/21	Brendan J.	Sending email to H. Manis to follow up re	0.10	42.17



Matter: 063227-00011
 Invoice: 2013850
 Page: 3

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
	Clancy	meeting with K. Chatur;		
01/28/21	Brendan J. Clancy	Engaging in discussion with H. Manis re finding a time to conduct a further interview of Mr. Chatur;	0.10	42.17
02/01/21	Brendan J. Clancy	Sending email to J. Pawlyk re A. Chatur's request for funding for his own lawyer;	0.10	42.17
02/01/21	Jerritt R. Pawlyk	Emails from and to Mr. Clancy/ review application materials re tolling and report/ emails re witness booking/ email to client	0.70	395.16
02/02/21	Jerritt R. Pawlyk	Emails from and to Mr. Clancy	0.20	112.90
02/02/21	Jerritt R. Pawlyk	Calls to and from client	0.20	112.90
02/03/21	Jerritt R. Pawlyk	Emails from and to Mr. Clancy	0.20	112.90
02/03/21	Brendan J. Clancy	Engaging in various discussions with J. Pawlyk and H. Manis re timing of examinations;	0.30	126.50
02/04/21	Jerritt R. Pawlyk	Emails from and to Mr. Clancy	0.20	112.90
02/05/21	Jerritt R. Pawlyk	Emails from and to Mr. Clancy/ email to client	0.30	169.36
02/05/21	Brendan J. Clancy	Engaging in various discussions with H. Manis re further interview with A. Chatur;	0.10	42.17
02/07/21	Brendan J. Clancy	Reviewing and revising notes of previous conversation with A.K. Chatur; sending notes to A.K. Chatur and H. Manis in advance of call;	1.10	463.86
02/08/21	Brendan J. Clancy	Preparing for and engaging in discussion with K. Al-Chatur re facts of the case; drafting notes re same;	1.90	801.21
02/12/21	Brendan J. Clancy	Sending email to J. Pawlyk providing overview of call with A.K. Chatur;	0.10	42.17
02/16/21	Jerritt R. Pawlyk	Emails from and to Mr. Clancy/ review notes re interview/ email to client/ email to commercial coordinator/ instructions re application/ emails from and to Court Coordinator/ revise and finalize letter to court coordinator	0.70	395.16
02/17/21	Jerritt R. Pawlyk	Emails from and to Mr. Manis	0.30	169.36
02/17/21	Jerritt R. Pawlyk	Emails from and to client/ call from Mr.	0.60	338.71



Matter: 063227-00011
 Invoice: 2013850
 Page: 4

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		Manis/ email to client		
02/18/21	Jerritt R. Pawlyk	Emails from and to Mr. Clancy/ review and revise opinion letter to client/ email to Mr. Clancy	0.60	338.71
02/18/21	Brendan J. Clancy	Drafting opinion to clients re next steps, assessment of case, and costs going forward; sending same to J. Pawlyk for review; implementing changes suggested by J. Pawlyk; engaging in discussion with J. Pawlyk re examination of receiver; sending assessment to clients;	3.50	1,475.90
02/19/21	Jerritt R. Pawlyk	Emails from and to Mr. Hitesman/ email to client/ review and revise application material/ email to client/ receipt and review of draft report/ review revisions/ email to client	0.70	395.16
02/19/21	Max MacLeod	Draft Application to extend Tolling Order; draft proposed form of Order extending Tolling Order; review and revised Second Report of the Trustee.	1.50	454.55
02/22/21	Jerritt R. Pawlyk	Emails from client/ review final report draft/ instructions re filing and service/ emails from and to client/ emails from and to Mr. Hitesman/	1.00	564.52
02/22/21	Max MacLeod	Finalize Application, Order and Second Report for filing; draft letters to Commercial Coordinator, Court Clerk and Service List enclosing unfiled Application Materials.	1.80	545.45
02/23/21	Jerritt R. Pawlyk	Email from Mr. Manis/ email to client/ email to Mr. Manis/ emails from and to client/ email from Mr. Manis	0.30	169.36
02/24/21	Jerritt R. Pawlyk	Call from client	0.20	112.90
Total Hours and Fees			29.00	\$12,500.00

DISBURSEMENT SUMMARY

Disbursements

Taxable Disbursements



Matter: 063227-00011
Invoice: 2013850
Page: 5

Description

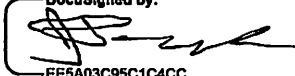
Filing Fees	\$38.50
Registered Mail	\$42.33
Taxable Disbursements	\$80.83

BILL SUMMARY

	Total Fees	\$	12,500.00
	Total Disbursements	\$	80.83
REG # 110 152 824	Total GST	\$	629.05
	Total Current Invoice Due	CAD \$	13,209.88

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: _____
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

* Please prepay all service charges so the amount received by DLA Piper (Canada) LLP is correct. Funds sent by way of cable are subject to an additional \$5.00 fee upon deposit to our account and this is deducted at source. Funds sent by way of Electronic Funds Transfer (EFT) are not subject to any additional service fee upon deposit to our account but are only available within Canada.

CAN: 33107194.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

April 15, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2021390**

Further to the above-referenced matter, please find enclosed our account for professional services and costs rendered up to and including March 31, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

During this time we are trying to limit the number of physical cheques we receive. As such, please see the attached Client Bill Payment Options indicating ways to pay your invoice electronically.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP
Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: April 12, 2021
 Invoice Number: 2021390

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through March 31, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
03/02/21	Jerritt R. Pawlyk	Preparation for and attendance in court	1.50	975.00
03/02/21	Max MacLeod	Review authority of Court to grant Tolling and Suspension Order; revise Tolling and Suspension Order; send revised Order to Court for signing.	1.40	525.00
03/03/21	Jerritt R. Pawlyk	Email to client	0.10	65.00
03/08/21	Jerritt R. Pawlyk	Email from client	0.10	65.00
03/09/21	Jerritt R. Pawlyk	Emails from and to client	0.20	130.00
03/09/21	Brendan J. Clancy	Engaging in discussion with V. Burns re timing of examinations for discovery; sending email to clients re same and answering questions from K. Gray re next steps, strength of case, and mediation;	0.40	210.00
03/15/21	Jerritt R. Pawlyk	Emails re memo	0.20	130.00
03/22/21	Jerritt R. Pawlyk	Email from Mr. Hitesman/ emails from and to client/ brief review of new documentation	0.40	260.00
03/22/21	Brendan J. Clancy	Engaging in discussion with D. Hitesman re going forward with examinations for discovery;	0.20	105.00
03/23/21	Jerritt R. Pawlyk	Emails from and to client	0.20	130.00
03/25/21	Brendan J.	Sending email to K. Gray re timing of	0.10	52.50



Matter: 063227-00011
 Invoice: 2021390
 Page: 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
	Clancy	examinations and finding a tie for preparation;		
03/26/21	Jerritt R. Pawlyk	Emails from and to client	0.30	195.00
03/29/21	Jerritt R. Pawlyk	Receipt and review of filed order/ letter to service list	0.30	195.00
03/30/21	Jerritt R. Pawlyk	Emails from and to client	0.20	130.00
03/30/21	Brendan J. Clancy	Engaging in discussion with V. Burns and client re adjournment of examinations;	0.20	105.00
Total Hours and Fees			5.80	\$3,272.50

DISBURSEMENT SUMMARY

Disbursements

Taxable Disbursements

Description

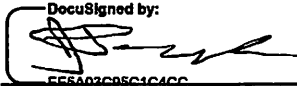
Registered Mail	\$11.67
Courier	\$10.75
Taxable Disbursements	\$22.42

BILL SUMMARY

	Total Fees	\$	3,272.50
	Total Disbursements	\$	22.42
REG # 110 152 824	Total GST	\$	164.75
	Total Current Invoice Due	CAD \$	3,459.67

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

 Per: _____
 Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

* Please prepay all service charges so the amount received by DLA Piper (Canada) LLP is correct. Funds sent by way of cable are subject to an additional \$5.00 fee upon deposit to our account and this is deducted at source. Funds sent by way of Electronic Funds Transfer (EFT) are not subject to any additional service fee upon deposit to our account but are only available within Canada.

CAN: 33107194.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

May 18, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

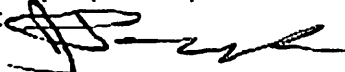
**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javier, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2030634**

Further to the above-referenced matter, please find enclosed our account for professional services and costs rendered up to and including April 30, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

During this time we are trying to limit the number of physical cheques we receive. As such, please see the attached Client Bill Payment Options indicating ways to pay your invoice electronically.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per: 

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: May 14, 2021
 Invoice Number: 2030634

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through April 30, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
04/06/21	Brendan J. Clancy	Engaging in discussion with clients and V. Burns re timing of examinations;	0.20	105.00
04/27/21	Jerritt R. Pawlyk	Emails from and to client	0.20	130.00
04/27/21	Brendan J. Clancy	Preparing for examinations for discovery; engaging in discussion with V. Burns re additional documents and postponing discovery; sending detailed email to K. Gray and D. Chivers re additional documents and postponement of discovery; sending further email to V. Burns; sending further to K. Gray re documents;	0.70	367.50
04/28/21	Brendan J. Clancy	Engaging in discussion with K. Gray and counsel re new date for examinations;	0.10	52.50
04/30/21	Jerritt R. Pawlyk	Emails re examination and documents	0.20	130.00
04/30/21	Brendan J. Clancy	Engaging in discussion with A. Chatur re the timing of examinations, what to expect, and the preparation for examinations; sending email to K. Gray re preparation for examinations and documentary production; sending email to V. Burns re documentary production; sending email to H. Manis and A. Chatur re further production;	0.60	315.00



Matter: 063227-00011
 Invoice: 2030634
 Page: 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Total Hours and Fees			2.00	\$1,100.00

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Filing Fees	\$6.00
Non-Taxable Disbursements	\$6.00

Taxable Disbursements

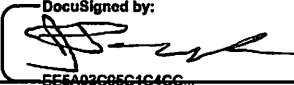
<u>Description</u>	<u>Amount</u>
Courier	\$30.02
Taxable Disbursements	\$30.02

BILL SUMMARY

	Total Fees	\$	1,100.00
	Total Disbursements	\$	36.02
REG # 110 152 824	Total GST	\$	56.50
	Total Current Invoice Due	CAD \$	1,192.52

This is our account.

DLA Piper (Canada) LLP

Per: 
 Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

* Please prepay all service charges so the amount received by DLA Piper (Canada) LLP is correct. Funds sent by way of cable are subject to an additional \$5.00 fee upon deposit to our account and this is deducted at source. Funds sent by way of Electronic Funds Transfer (EFT) are not subject to any additional service fee upon deposit to our account but are only available within Canada.

CAN: 33107194.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

June 9, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2036812**

Further to the above-referenced matter, please find enclosed our account for professional services and costs rendered up to and including May 31, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

During this time we are trying to limit the number of physical cheques we receive. As such, please see the attached Client Bill Payment Options indicating ways to pay your invoice electronically.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per: 

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: June 08, 2021
 Invoice Number: 2036812

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through May 31, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05/17/21	Brendan J. Clancy	Engaging in discussion with V. Burnes re his proposed motion for a further and better affidavit of documents;	0.40	210.00
05/19/21	Brendan J. Clancy	Sending email to A.K. Chatur re next steps;	0.10	52.50
05/20/21	Brendan J. Clancy	Engaging in discussion with D. Foulds re next steps in the litigation including documentary production and timing of examinations;	0.70	367.50
05/21/21	Jerritt R. Pawlyk	Emails and calls re application for document production/ email to client/ emails from and to client	0.60	390.00
05/21/21	Brendan J. Clancy	Reviewing documents with a view to preparing for examinations for discovery;	0.80	420.00
05/25/21	Brendan J. Clancy	Reviewing emails re timing for a discussion with the client re next steps;	0.10	52.50
05/27/21	Jerritt R. Pawlyk	Call with client	0.50	325.00
05/27/21	Brendan J. Clancy	Engaging in discussion with client re delay to examinations; drafting detailed note re same to HSBC and sending to J. Pawlyk for review and comment;	1.50	787.50
05/28/21	Jerritt R. Pawlyk	Review and revise letter to Mr. Hitesman/email to Mr. Hitesman and	0.20	130.00



Matter: 063227-00011
 Invoice: 2036812
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		Receiver		
05/28/21	Jerritt R. Pawlyk	Email to Mr. Hitesman	0.10	65.00
05/28/21	Brendan J. Clancy	Finalizing letter to HSBC and sending same to J. Pawlyk;	0.10	52.50
05/31/21	Brendan J. Clancy	Engaging in discussion with K. Gray re providing opposing counsel with access to the Bachly facility;	0.10	52.50
Total Hours and Fees:			5.20	\$2,905.00

DISBURSEMENT SUMMARY

Disbursements

Taxable Disbursements

Description

Long Distance Telephone	\$5.70
Taxable Disbursements:	\$5.70

BILL SUMMARY

	Total Fees:	\$ 2,905.00
	Total Disbursements:	\$ 5.70
REG # 110 152 824	Total GST:	\$ 145.54
	Total Current Invoice Due:	CAD \$ 3,056.24

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

 Per: _____
 Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

* Please prepay all service charges so the amount received by DLA Piper (Canada) LLP is correct. Funds sent by way of cable are subject to an additional \$5.00 fee upon deposit to our account and this is deducted at source. Funds sent by way of Electronic Funds Transfer (EFT) are not subject to any additional service fee upon deposit to our account but are only available within Canada.

CAN: 33107194.1



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: July 09, 2021
 Invoice Number: 2043858

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through June 30, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
06/02/21	JUP	Emails from and to client	650.00	0.20	130.00
06/04/21	JUP	Call with client and Mr. Hitesman	650.00	0.50	325.00
06/04/21	BJC	Engaging in discussion with the receiver and D. Hitesman re the defendant's motion for additional production;	525.00	0.60	315.00
06/10/21	JUP	Receipt and review of motion record re subrogated claim/ emails re stay	650.00	0.50	325.00
06/21/21	JUP	Emails re next extension/ letter to commercial coordinator	650.00	0.40	260.00
06/21/21	BJC	Reviewing file with a view to drafting follow up note to D. Hitesman; drafting said note;	525.00	0.20	105.00
06/23/21	BJC	Sending email to D. Hitesman requesting additional documents;	525.00	0.10	52.50
Total Hours and Fees:				2.50	\$1,512.50

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	650.00	1.60	1,040.00
Brendan J. Clancy	525.00	0.90	472.50



Matter: 063227-00011
Invoice: 2043858
Page : 2

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Total Fees:			<hr/> \$1,512.50

BILL SUMMARY

	Total Fees:	\$	1,512.50
REG # 110 152 824	Total GST:	\$	75.63
	Total Current Invoice Due:	CAD \$	<hr/> 1,588.13

This is our account.

DLA Piper (Canada) LLP

Per: _____
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 2700 Stantec Tower
10220 103 Ave NW
Edmonton, AB T5J 0K4
www.dlapiper.com
T 780.426.5330
F 780.428.1066

July 09, 2021

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

Canadian Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 00010-29-01315
Bank: CIBC - CANADIAN IMPERIAL
BANK OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

Transit: 00010
Institution: 010

US Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 00010-03-68016
Bank: CIBC - CANADIAN IMPERIAL BANK
OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

Intermediary Bank: Wells Fargo Bank, N.A.
New York, NY, US

Swift Code: PNBPUS3N NYC
ABA#: 026005092

For any questions related to the above, please contact our credit department by email (creditdept.canada@dlapiper.com) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,
DLA Piper (Canada) LLP

Finance Department



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

August 12, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2050491**

Further to the above-referenced matter, please find enclosed our account for professional services rendered up to and including July 31, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: August 10, 2021
 Invoice Number: 2050491

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through July 31, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
07/05/21	BJC	Sending email to D. Hitesman to request bank's position on disclosure of documents;	0.10	52.50
07/05/21	JUP	Emails from and to Mr. Clancy/ email from Mr. Hitesman	0.20	130.00
07/12/21	JUP	Emails from and to counsel	0.20	130.00
07/12/21	BJC	Reviewing recent correspondence from D. Hitesman; sending email to V. Burns re scope of documentary production;	0.40	210.00
07/14/21	JUP	Email from Mr. Hitesman	0.10	65.00
07/16/21	BJC	Reviewing file with a view to identifying client communication on the fire and police reports; attempting to find a time to speak with V. Burns; providing update re the above to D. Hitesman;	0.40	210.00
07/19/21	JUP	Emails re discovery and document production	0.20	130.00
07/19/21	BJC	Engaging in discussion with opposing counsel re documentary production; sending reporting email to clients and D. Hitesman re same;	0.40	210.00
Total Hours and Fees:			2.00	\$1,137.50



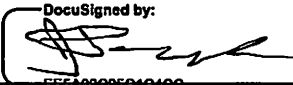
Matter: 063227-00011
Invoice: 2050491
Page : 2

BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	1,137.50
	Total GST:	\$	56.88
	Total Current Invoice Due:	CAD \$	1,194.38

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: _____
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

* Please prepay all service charges so the amount received by DLA Piper (Canada) LLP is correct. Funds sent by way of cable are subject to an additional \$5.00 fee upon deposit to our account and this is deducted at source. Funds sent by way of Electronic Funds Transfer (EFT) are not subject to any additional service fee upon deposit to our account but are only available within Canada.

CAN: 33107194.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

September 10, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2057182**

Please find enclosed our amended account for professional services and costs rendered up to and including August 31, 2021, for the above matter. Please note that invoice 2056819 has been reversed and is now null and void. Please remit payment of invoice 2057182 at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP
Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
Suite 2700 Stantec Tower
10220 103 Ave NW
Edmonton, AB T5J 0K4
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T 780.426.5330
F 780.428.1066

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada
Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: September 10, 2021
Invoice Number: 2057182

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through August 31, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
08/04/21	BJC	Sending email to opposing counsel;	0.10	52.50
08/05/21	BJC	Sending email to clients re attempts to contact insurer's counsel to schedule examinations;	0.10	52.50
08/12/21	JUP	Draft, revise and finalize application materials/ emails from and to client	2.00	1,300.00
08/13/21	JUP	Revise application materials/ receipt and review of draft Trustee's report/ emails from and to client	0.60	390.00
08/16/21	JUP	Service letters/ emails from and to Mr. Manis	0.30	195.00
08/17/21	JUP	Email from Mr. Hitesman	0.10	65.00
08/18/21	BJC	Engaging in various discussions with V. Burns re next steps, settlement, and documentary production;	0.40	210.00
08/26/21	KNH	Review file; review Notice of Application and Third Report of The Bowra Group Inc.	0.40	190.00
08/27/21	JUP	Instructions re application/ issues re service/ emails re order	0.30	195.00
08/27/21	KNH	Preparation for August 27, 2021, Chambers; telephone attendance on Kristin Gray; Personal attendance at August 27, 2021, Chambers	1.00	475.00



Matter: 063227-00011
Invoice: 2057182
Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Total Hours and Fees:			5.30	\$3,125.00

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Filing Fees - Non Taxable	\$16.00
Non-Taxable Disbursements:	\$16.00

Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Courier	\$30.18
Taxable Disbursements:	\$30.18

BILL SUMMARY

	Total Fees:	\$	3,125.00
	Total Disbursements:	\$	46.18
REG # 110 152 824	Total GST:	\$	157.76
	Total Current Invoice Due:	CAD \$	3,328.94

This is our account.

DLA Piper (Canada) LLP

Per: 

Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

October 12, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2063373**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including September 30, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP
Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



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 Suite 2700 Stantec Tower
 10220 103 Ave NW
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 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: October 07, 2021
 Invoice Number: 2063373

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through September 30, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/01/21	JUP	Email from Mr. Hltesman	0.10	65.00
09/07/21	BJC	Engaging in various discussions with opposing counsel re next steps in the litigation, and documentary discovery; sending various emails to clients re same;	0.50	262.50
09/15/21	JUP	Conference call with client and counsel for HSBC	0.50	325.00
09/16/21	JUP	Review email re storage/ meeting re next steps	0.20	130.00
Total Hours and Fees:			1.30	\$782.50

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

Description

Amount

Filing Fees - Non Taxable

\$74.00

Non-Taxable Disbursements:

\$74.00

Taxable Disbursements



Matter: 063227-00011
Invoice: 2063373
Page : 2

Description

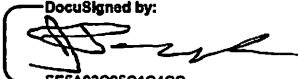
Courier	\$30.18
	<hr/>
Taxable Disbursements:	\$30.18

BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	782.50
	Total Disbursements:	\$	104.18
	Total GST:	\$	40.64
	Total Current Invoice Due:	CAD \$	927.32

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: _____
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

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CAN: 33107194.1



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www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

November 9, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2070467**

Further to the above matter, please find enclosed our account for professional services rendered up to and including October 31, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'JPawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



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 Suite 2700 Stantec Tower
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 Edmonton, AB T5J 0K4
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 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: November 08, 2021
 Invoice Number: 2070467

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through October 31, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10/12/21	JUP	Call from client	0.10	65.00
10/13/21	CUB	Prepared report to Ms. Gray and Mr. Hitesman; Correspondence with opposing counsel regarding retention of records;	0.50	225.00
10/14/21	CUB	Telephone correspondence with counsel;	0.20	90.00
10/21/21	CUB	Correspondence with counsel;	0.20	90.00
10/25/21	CUB	Correspondence with Mr. Hitesman;	0.20	90.00
10/25/21	CUB	Reviewed correspondence with opposing counsel relating to document production;	0.30	135.00
10/26/21	JUP	Email from Mr. Hitesman/ discuss response to insurers counsel	0.20	130.00
10/26/21	CUB	Correspondence with Mr. Hitesman;	0.20	90.00
Total Hours and Fees:			1.90	\$915.00

BILL SUMMARY

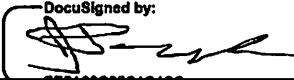
REG # 110 152 824	Total Fees:	\$	915.00
	Total GST:	\$	45.75
	Total Current Invoice Due:	CAD \$	960.75



Matter: 063227-00011
Invoice: 2070467
Page : 2

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: _____
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

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CAN: 33107194.1



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Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

December 9, 2021

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2077961**

Further to the above matter, please find enclosed our account for professional services rendered up to and including November 30, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP
Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: December 08, 2021
 Invoice Number: 2077961

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through November 30, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11/03/21	CUB	Correspondence with Mr. Burns regarding document production and potential mediation;	1.20	540.00
11/08/21	JUP	Emails from and to client	0.20	130.00
11/08/21	CUB	Email correspondence with Ms. Gray regarding potential mediation and storage of historical records;	0.20	90.00
11/09/21	CUB	Telephone attendance with Mr. Chateur;	0.50	225.00
11/16/21	JUP	Conference call with insurer's counsel	0.20	130.00
11/16/21	CUB	Telephone attendance with Mr. Burns;	0.40	180.00
11/16/21	CUB	Prepared report to client regarding storage costs;	0.20	90.00
11/17/21	CUB	Correspondence with Mr. Burns regarding storage invoice payments;	0.20	90.00
Total Hours and Fees:			3.10	\$1,475.00

BILL SUMMARY

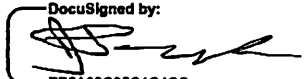
REG # 110 152 824	Total Fees:	\$	1,475.00
	Total GST:	\$	73.75
	Total Current Invoice Due:	CAD \$	1,548.75



Matter: 063227-00011
Invoice: 2077961
Page : 2

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: _____
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

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CAN: 33107194.1



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www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

January 12, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javier, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2084421**

Further to the above matter, please find enclosed our account for professional services rendered up to and including December 31, 2021, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP
Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
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 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: January 10, 2022
 Invoice Number: 2084421

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through December 31, 2021.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/01/21	CUB	Email correspondence with Mr. Burns;	0.20	90.00
12/03/21	JUP	Emails from and to Mr. Hitesman/ instruction re follow up	0.20	130.00
12/03/21	CUB	Correspondence with Mr. Hitesman regarding scheduling of mediation;	0.20	90.00
12/14/21	JUP	Emails re mediation	0.20	130.00
12/15/21	CUB	Correspondence with Mr. Hitesman;	0.20	90.00
12/16/21	CUB	Correspondence with Mr. Burns;	0.20	90.00
12/16/21	CUB	Reported to Mr. Hitesman and Ms. Gray regarding mediation;	0.20	90.00
12/17/21	CUB	Reported to Ms. Gray regarding payment of storage costs;	0.10	45.00
12/21/21	CUB	Email correspondence with Mr. Burns regarding storage costs;	0.30	135.00
12/23/21	JUP	Email from insurer subrogated counsel/ review motion record/ emails re motion	0.60	390.00
Total Hours and Fees:			2.40	\$1,280.00

BILL SUMMARY

Total Fees: \$ 1,280.00



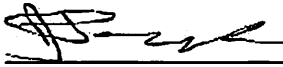
Matter: 063227-00011
Invoice: 2084421
Page : 2

REG # 110 152 824

Total GST:	\$	64.00
Total Current Invoice Due:	CAD \$	1,344.00

This is our account.

DLA Piper (Canada) LLP

Per: 

Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

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CAN: 33107194.1



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Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

February 4, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2089854**

Further to the above matter, please find enclosed our account for professional services rendered up to and including January 31, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javier, Nazir, Chatur, Al-karim, et al

Date: February 02, 2022
 Invoice Number: 2089854

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through January 31, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
01/04/22	JUP	Emails from and to Mr. Manus	0.20	135.00
01/06/22	CUB	Correspondence and telephone attendance with Mr. Burns regarding mediation;	0.40	190.00
01/12/22	JUP	Emails re mediation date	0.20	135.00
01/13/22	CUB	Email correspondence with Ms. Gray relating to mediation;	0.20	95.00
01/13/22	CUB	Telephone attendance with Mr. Burns;	0.30	142.50
01/18/22	CUB	Correspondence with Ms. Gray and Mr. Burns regarding storage costs;	0.30	142.50
01/19/22	JUP	Review order/ emails from and to commercial coordinator/ letter to commercial coordinator/ emails from and to client	0.60	405.00
Total Hours and Fees:			2.20	\$1,245.00

BILL SUMMARY

REG # 110 152 824

Total Fees: \$ 1,245.00
 Total GST: \$ 62.25
Total Current Invoice Due: CAD \$ 1,307.25

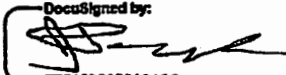
*Chatur (rec)
 OK to pay -TB61
 -Ry
 Legal Fees*



Matter: 083227-00011
Invoice: 2089854
Page : 2

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: EE8A09C98C1C4CC
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

March 4, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2096458**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including February 28, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



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The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: March 04, 2022
 Invoice Number: 2096458

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through February 28, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
02/01/22	JUP	Emails and interoffice meeting re mediation	0.20	135.00
02/02/22	CUB	Reported to Mr. Hitesman;	0.20	95.00
02/02/22	CUB	Correspondence with opposing counsel regarding mediation;	0.20	95.00
02/04/22	CUB	Correspondence with counsel;	0.20	95.00
02/07/22	JUP	Emails re mediation/ instructions re quantification of claim/ meeting re process of quantification	0.60	405.00
02/07/22	CUB	Telephone discussion with Ms. Gray;	0.30	142.50
02/07/22	CUB	Reviewed materials relating to potential quantum of claims;	0.20	95.00
02/15/22	JUP	Instructions re application documents/ emails from and to client	0.40	270.00
02/15/22	VCL	Telephone call with Mr. Pawlyk and emails with Ms. Anderson/Ms. Inkster;	0.40	170.00
02/16/22	JUP	Emails from and to client/ receipt and review of final version of Receiver's report/ instructions re application	0.50	337.50
02/16/22	VCL	Review Receiver's Fourth Report and emails/materials/pleadings on file;	0.80	340.00
02/18/22	VCL	Draft Application and Order;	1.90	807.50



Matter: 063227-00011
 Invoice: 2096458
 Page: 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
02/18/22	VCL	Emails with Mr. Pawlyk and Ms. Anderson;	0.20	85.00
02/22/22	JUP	Review/ revise and finalize application materials	1.50	1,012.50
02/22/22	VCL	Emails with Mr. Pawlyk and Mr. Anderson re: filing/service;	0.20	85.00
02/22/22	CJH	Review emails serving application materials and letter to court and service list	0.20	135.00
02/24/22	CUB	Correspondence with Mr. Hitesman;	0.20	95.00
02/25/22	CJH	Review application materials and prepare notes for court application on March 1; emails with K. Gray re court application	1.50	1,012.50
02/25/22	CUB	Correspondence with mediator's office regarding revisions to mediation agreement;	0.30	142.50
02/28/22	VCL	Emails from Ms. Anderson and Ms. Young;	0.20	85.00
02/28/22	CJH	Review and comment on draft affidavit of service; emails with J. Pawlyk re preparation for application	0.20	135.00
02/28/22	CUB	Correspondence relating to scheduling of mediation;	0.20	95.00
Total Hours and Fees:			10.60	\$5,870.00

DISBURSEMENT SUMMARY

Disbursements

Taxable Disbursements

Description

Courier	\$31.93
Taxable Disbursements:	\$31.93

BILL SUMMARY

Total Fees:	\$ 5,870.00
Total Disbursements:	\$ 31.93
Total GST:	\$ 295.10
Total Current Invoice Due:	CAD \$ 6,197.03

REG # 110 152 824

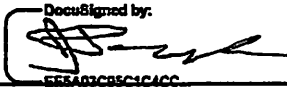
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 -th*



Matter: 063227-00011
Invoice: 2096458
Page : 3

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: _____
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
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10220 - 103rd Ave NW
Edmonton AB T5J 0K4
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Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

April 7, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2103187**

Further to the above matter, please find enclosed our account for professional services rendered up to and including March 31, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk'.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



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The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: April 06, 2022
 Invoice Number: 2103187

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through March 31, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
03/01/22	CJH	Review submissions in preparation for application; attend on application before Justice Mah	0.70	472.50
03/01/22	VCL	Emails with Ms. Hunter;	0.10	42.50
03/01/22	CUB	Correspondence with Mr. Burns regarding mediation;	0.20	95.00
03/02/22	JUP	Review financial documentation re inventory and damages	2.10	1,417.50
03/03/22	JUP	Review inventory calculations	0.60	405.00
03/07/22	JUP	Review business interruption loss	1.20	810.00
03/15/22	JUP	Review business interruption policy/ meeting re damages/ review business interruption claim	2.20	1,485.00
03/15/22	CUB	Reviewed proof of losses and supporting documentation;	1.50	712.50
03/16/22	JUP	Review damages assessment/ review financial information/ meeting with loss of valuable papers calculation	1.30	877.50
03/16/22	CUB	Reviewed document production and considered and prepared assessment in preparation for mediation;	3.30	1,567.50
03/17/22	CUB	Continued preparation of damage	2.50	1,187.50



Matter: 063227-00011
 Invoice: 2103187
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		assessment;		
03/18/22	JUP	Review inventory analysis and equipment lists/ revise damages and settlement memo. emails from and to client/ meeting re revisions to internal memo with backup and letter to client	2.80	1,890.00
03/21/22	JUP	Emails from and to client/ call to client/ call re opinion	0.50	337.50
03/22/22	JUP	Revisions to opinion	0.60	405.00
03/22/22	CUB	Reviewed Mr. Pawlyk's comments to assessment and made necessary revisions to the same;	0.50	237.50
03/23/22	JUP	Review inventory list/ review research memo re arson defence/ review and revise opinion letter	1.20	810.00
03/25/22	JUP	Revise opinion letter/ emails from and to Mr. Manus	0.30	202.50
03/28/22	JUP	Receipt and review of filed order/ letter to service list/ instructions re diarization	0.30	202.50
03/28/22	JUP	Emails from and to Mr. Burns/ review document requests/ review previous responses/ email to client	0.40	270.00
03/28/22	CUB	Reviewed correspondence from Mr. Burns and prepared report to Ms. Gray and Mr. Hitesman;	1.50	712.50
Total Hours and Fees:			23.80	\$14,140.00

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Filing Fees - Non Taxable	\$20.00
Filing Fees - Non Taxable	\$139.00
Non-Taxable Disbursements:	\$159.00

BILL SUMMARY

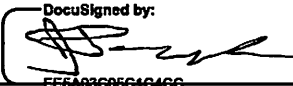


Matter: 063227-00011
Invoice: 2103187
Page : 3

	Total Fees:	\$	14,140.00
	Total Disbursements:	\$	159.00
REG # 110 152 824	Total GST:	\$	707.00
	Total Current Invoice Due:	CAD \$	15,006.00

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: _____
E55A83C856161460
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

* Please prepay all service charges so the amount received by DLA Piper (Canada) LLP is correct. Funds sent by way of cable are subject to an additional \$5.00 fee upon deposit to our account and this is deducted at source. Funds sent by way of Electronic Funds Transfer (EFT) are not subject to any additional service fee upon deposit to our account but are only available within Canada.

CAN: 33107194.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

May 5, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2109907**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including April 30, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk'.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
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 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: May 04, 2022
 Invoice Number: 2109907

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through April 30, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
04/04/22	JUP	Emails from and to client and Mr. Hitesman	0.20	135.00
04/04/22	CUB	Considered settlement range and reported to Mr. Pawlyk;	0.30	142.50
04/07/22	JUP	Meeting re damages analysis/ conference call with client and HSBC re settlement strategy	1.20	810.00
04/07/22	CUB	Prepared for and attended conference call with client;	1.50	712.50
04/27/22	JUP	Email from client/ review letter to Mr. Manis and schedule/ email to client	0.30	202.50
Total Hours and Fees:			3.50	\$2,002.50

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Filing Fees - Non Taxable	\$20.00
Non-Taxable Disbursements:	\$20.00

Taxable Disbursements



Matter: 063227-00011
Invoice: 2109907
Page : 2

Description

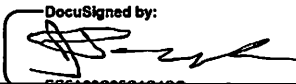
Courier	\$32.38
Taxable Disbursements:	\$32.38

BILL SUMMARY

REG # 110 152 824	Total Fees:	\$ 2,002.50
	Total Disbursements:	\$ 52.38
	Total GST:	\$ 101.75
	Total Current Invoice Due:	CAD \$ 2,156.63

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: _____
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

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CAN: 33107194.1



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Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
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F 780.670.4329

June 7, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2117251**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including May 31, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'Jerritt R. Pawlyk'.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
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 Edmonton, AB T5J 0K4
 www.dlapiper.com
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 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: June 07, 2022
 Invoice Number: 2117251

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through May 31, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05/02/22	CUB	Telephone attendance with Mr. Burns regarding request for records and mediation;	0.50	237.50
05/03/22	JUP	Email from client/ review current insurer position/ email to client/ email from client	0.40	270.00
05/06/22	JUP	Meeting re brief and offer/ initial drafting of brief outline	0.70	472.50
05/10/22	JUP	Initial drafting of offer/ emails re mediation briefs	0.30	202.50
05/10/22	CUB	Telephone discussion with Mr. Burns;	0.50	237.50
05/11/22	JUP	Initial drafting of mediation brief/ instructions research	2.80	1,890.00
05/11/22	BW7550	Conference with Mr. Pawlyk re mediation; Review file and review applicable law for mediation;	0.90	382.50
05/12/22	JUP	Emails from and to client/ emails from and to Mr. Manus/ review response to Bowra document request	0.60	405.00
05/12/22	BW7550	Telephone conference with Mr. Brusnyk re applicable law for mediation;	0.20	85.00
05/12/22	BW7550	Review authorities on file; Begin compiling relevant mediation authorities;	2.30	977.50
05/13/22	BW7550	Preparation for and attendance at virtual	2.90	1,232.50



Matter: 063227-00011
 Invoice: 2117251
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		AOR execution meeting with Mr. Weniger; prepare certificate of commissioner; e-mail to legal assistant enclosing compilation and service instructions; review executed AOR;		
05/16/22	BW7550	Review law on arson defence; prepare memorandum on defence and flag potential relevant cases;	1.90	807.50
05/16/22	CUB	Telephone attendance with Mr. Burns;	0.50	237.50
05/16/22	CUB	Provided instructions to Mr. Wells in relation to legal research;	1.00	475.00
05/17/22	BW7550	Finalize memorandum on defence of arson; telephone conference with Mr. Brusnyk; begin review of law on destroyed/missing supporting documents;	2.50	1,062.50
05/18/22	JUP	Meeting re mediation/ draft mediation brief/ calls and emails re research	1.80	1,215.00
05/19/22	BW7550	Finalize review of authorities and memorandum on destroyed/missing supporting documents defence of arson; telephone conference with Mr. Brusnyk;	1.90	807.50
05/19/22	BW7550	Review file for any material on polygraph; update memorandum;	1.50	637.50
05/19/22	BW7550	Finalize memorandum and circulate internal	1.20	510.00
05/19/22	CUB	Reviewed and considered memorandum addressing assessment of law relating to arson defence and Court's position regarding loss of evidence by insured due to fire;	0.50	237.50
05/20/22	JUP	Review research/ emails re further research on spoliation of evidence	1.70	1,147.50
05/20/22	BW7550	Conference with Mr. Brusnyk re: memorandum	0.30	127.50
05/20/22	BW7550	Conference with Mr. Brusnyk re: memorandum;	0.30	127.50
05/24/22	JUP	Review file re computer/ hard drive evidence issues/ draft brief outline and argument section re best evidence	4.70	3,172.50
05/25/22	JUP	Review further best evidence research/ draft	1.70	1,147.50



Matter: 063227-00011
 Invoice: 2117251
 Page : 3

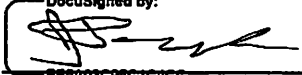
<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		brief sections		
05/26/22	JUP	Revise brief submissions	1.70	1,147.50
05/27/22	JUP	Revise brief section/ drafting	1.40	945.00
05/30/22	JUP	Draft and revise brief section/ review file re hard drives/ email to client	2.30	1,552.50
05/31/22	JUP	Draft and revise brief section	1.40	945.00
Total Hours and Fees:			40.40	\$22,695.00

BILL SUMMARY

	Our Fees:	\$	22,695.00
	Courtesy Discount:	\$	(2,895.00)
	Total Fees:	\$	19,800.00
REG # 110 152 824	Total GST:	\$	990.00
	Total Current Invoice Due:	CAD \$	20,790.00

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

 Per: _____
 Jerrett R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

* Please prepay all service charges so the amount received by DLA Piper (Canada) LLP is correct. Funds sent by way of cable are subject to an additional \$5.00 fee upon deposit to our account and this is deducted at source. Funds sent by way of Electronic Funds Transfer (EFT) are not subject to any additional service fee upon deposit to our account but are only available within Canada.

CAN: 33107194.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

July 15, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2124983**

Further to the above matter, please find enclosed our account for professional services rendered up to and including June 30, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per

A handwritten signature in black ink, appearing to read 'Jerritt R. Pawlyk'.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.6330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: July 14, 2022
 Invoice Number: 2124983

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through June 30, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05/31/22	CUB	Correspondence with Mr. Burns; Correspondence with Ms. Gray; Correspondence with mediator regarding rescheduling of mediation;	0.50	237.50
08/01/22	JUP	Revise Brief section/ furthers review of research	2.60	1,755.00
06/01/22	BW7550	Conference with Mr. Brusnyk re memorandum and applicable authorities and principles	0.30	127.50
06/01/22	CUB	Telephone attendance with Mr. Burns; Reported to Mr. Pawlyk; Prepared report to Mr. Hitesman;	0.50	237.50
06/01/22	CUB	Reviewed proof of losses and records provided in support of losses in context of preparation of written materials for mediation;	2.80	1,330.00
06/02/22	JUP	Emails from and to client and counsel	0.20	135.00
06/02/22	BW7550	Conference with Mr. Brusnyk; review authorities on fabric related matters;	0.40	170.00
06/02/22	BW7550	Discussions with Mr. Brusnyk on mediation strategy;	0.40	170.00
06/02/22	CUB	Reviewed materials and prepared draft of written submissions for mediation;	4.60	2,185.00



Matter: 063227-00011
 Invoice: 2124983
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
06/03/22	JUP	Review and revise brief	1.70	1,147.50
06/06/22	JUP	Draft and revise brief	1.60	1,080.00
06/07/22	JUP	Revise brief section	1.80	1,215.00
06/07/22	CUB	Prepared written submissions and consider strategy for mediation;	2.70	1,282.50
06/08/22	JUP	Draft and revise brief section	0.70	472.50
06/08/22	BW7550	Conference with Mr. Brusnyk;	0.30	127.50
06/08/22	CUB	Reviewed law relating to requisite proof of loss; Prepared written submission for mediation;	2.50	1,187.50
06/09/22	CUB	Continued preparation of written materials for mediation;	1.50	712.50
06/10/22	CUB	Reviewed law relating to statutory conditions and arson defence and continued preparation of written submissions for mediation;	3.80	1,805.00
06/13/22	JUP	Revise and draft expanded brief section	0.90	607.50
06/13/22	CUB	Continued preparation of written submissions and prepared for mediation;	6.50	3,087.50
06/14/22	JUP	Revise Brief Draft	2.10	1,417.50
06/14/22	BW7550	Conference with Mr. Brusnyk; review and revise draft mediation brief; discussion with Mr. Brusnyk re proposed revisions;	1.30	552.50
06/14/22	CUB	Finalized written submissions and reported to Mr. Pawlyk;	0.60	285.00
06/15/22	JUP	Further revisions to brief	0.70	472.50
06/16/22	JUP	Emails re further revisions to brief/ email to client	1.60	1,080.00
06/16/22	BW7550	Conference with Mr. Brusnyk re status and amendments to mediation brief;	0.20	85.00
06/16/22	BW7550	Conference with Mr. Brusnyk re insurer disclosure requirements;	0.30	127.50
06/16/22	CUB	Received instructions from Mr. Pawlyk; Reviewed and revised mediation brief;	2.50	1,187.50
06/17/22	JUP	Email from client/ review edits/ email to client/ calls from and to client	0.40	270.00



Matter: 063227-00011
 Invoice: 2124983
 Page : 3

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
06/20/22	JUP	Emails re new case	0.40	270.00
06/21/22	JUP	Email from client	0.10	67.50
06/21/22	CUB	Correspondence with Ms. Gray; Email correspondence with Mr. Mannis; Consultation with Mr. Pawlyk regarding mediation;	0.50	237.50
06/29/22	JUP	Emails from and to Mr. Hitesman/ instructions to finalize brief and service/ email from client	0.30	202.50
06/29/22	CUB	Prepared exhibits for written submissions;	1.50	712.50
06/30/22	CUB	Finalized mediation factum and prepared instructions to legal assistant;	0.50	237.50
Total Hours and Fees:			49.30	\$26,277.50

BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	26,277.50
	Total GST:	\$	1,313.88
	Total Current Invoice Due:	CAD \$	27,591.38

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

 Per: _____
 Jerritt R. Pawlyk

*Onatw (Rec)
 OK to pay
 Ks
 Legal Fees*

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.

*Add to invoice
 Pay TBC*



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

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CAN: 33107194.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

August 9, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2130650**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including July 31, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'Jerritt R. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.428.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: August 08, 2022
 Invoice Number: 2130650

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through July 31, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
07/05/22	CUB	Correspondence with Ms. Gray regarding storage fees; Correspondence with Mr. Burns regarding the same;	0.30	142.50
07/06/22	CUB	Correspondence with Mr. Burns regarding storage payments;	0.40	190.00
07/11/22	CUB	Correspondence with Mr. Burns;	0.20	95.00
07/12/22	JUP	Review finalized brief/ instructions re service	0.40	270.00
07/12/22	CUB	Consultation with Mr. Pawlyk; Attended to service of mediation brief;	1.00	475.00
07/18/22	JUP	Meeting re mediation preparation/ receipt and review of CNA brief/meeting re further review and response	1.60	1,080.00
07/18/22	CUB	Reviewed and considered response submissions; Reviewed commercial property coverage policy and assessed insurer's position regarding valuable papers;	1.80	855.00
07/19/22	JUP	Consider valuable papers coverage issue/ review policy/ review and finalize report to client	0.70	472.50
07/19/22	CUB	Reviewed submission and considered strategy for mediation; Reported to client;	2.50	1,187.50
07/22/22	JUP	Mediation preparation/ email from Mr. Letwin/	1.80	1,215.00



Matter: 063227-00011
 Invoice: 2130650
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		email from client		
07/22/22	CUB	Reviewed submissions and prepared for mediation;	2.00	950.00
07/25/22	JUP	Preparation for and attendance at mediation	7.50	5,062.50
07/25/22	CUB	Prepared for and attended mediation with Mr. Pawtyk and Ms. Gray;	8.50	4,037.50
07/26/22	JUP	Calls from and to Mr. Burns/ call to client/ call to Mr. Burns	0.60	405.00
07/26/22	CUB	Telephone attendance with Mr. Burns regarding settlement negotiations;	0.60	285.00
07/27/22	JUP	Emails from and to Mr. Burns/ calls from and to Mr. Burns	0.70	472.50
07/27/22	CUB	Telephone attendance with Mr. Burns;	0.50	237.50
07/28/22	JUP	Letters from Mr. Burns/ emails to and from client/ call from Mr. Burns	0.60	405.00
07/29/22	JUP	Calls from and to Mr. Burns/ emails from client/ review research re valuable papers	1.20	810.00
Total Hours and Fees:			32.90	\$18,647.50

DISBURSEMENT SUMMARY

Disbursements

Taxable Disbursements

Description

Arbitration/Mediation Report	\$2,500.00
Taxable Disbursements:	\$2,500.00

BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	18,647.50
	Total Disbursements:	\$	2,500.00
	Total GST:	\$	1,057.38
	Total Current Invoice Due:	CAD \$	22,204.88

Charter (Rec)
 Legal fees
 Pay TB61 - auto inv
 -105

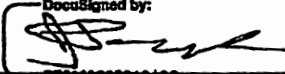


Matter: 063227-00011
Invoice: 2130650
Page : 3

DocuSign

This is our account.

DLA Piper (Canada) LLP

Per:  _____
DocuSigned by:
Jemitt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

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Credit Card online payments: <https://payments.dlapiper.ca>

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Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
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Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
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Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
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Account Number:	000104009726
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Institution Number:	003
SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

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CAN: 33107194.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

September 8, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2137114**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including August 31, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'Jerritt R. Pawlyk'.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.426.1068

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: September 07, 2022
 Invoice Number: 2137114

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through August 31, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
08/02/22	JUP	Call to Mr. Burns	0.20	135.00
08/08/22	CUB	Email correspondence with Mr. Burns;	0.20	95.00
08/09/22	CUB	Correspondence with Mr. Burns;	0.20	95.00
08/10/22	JUP	Emails from and to client/ emails from and to Commercial Coordinator/ letter to commercial coordinator/ emails from and to client	0.40	270.00
08/10/22	CUB	Correspondence with Mr. Burns regarding storage fees; Reported to Ms. Gray;	0.30	142.50
08/11/22	JUP	Emails from and to client	0.20	135.00
08/16/22	JUP	Call to Mr. Burns	0.20	135.00
08/17/22	JUP	Draft and revise application and draft Order	0.80	540.00
08/17/22	CUB	Telephone attendance with Mr. Burns;	0.30	142.50
08/18/22	JUP	Calls from and to Mr. Burns/ meeting with client	0.40	270.00
08/22/22	JUP	Emails from and to client/ receipt and review of Trustee's fifth report/ email to client/ review, revise and finalize application material/ emails from and to Mr. Hitesman	2.80	1,890.00
08/22/22	CUB	Consultation with Mr. Pawlyk; Prepared report to Mr. Hitesman and Ms. Gray regarding settlement negotiations and	1.50	712.50



Matter: 063227-00011
 Invoice: 2137114
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		potential counter-offer;		
08/23/22	JUP	Email to client/ email from Mr. Hitesman	0.20	135.00
08/25/22	JUP	Emails re offer	0.20	135.00
08/25/22	CUB	Correspondence with Ms. Gray;	0.20	95.00
08/25/22	CUB	Prepared correspondence to Mr. Burns enclosing settlement offer;	0.50	237.50
08/26/22	JUP	Review offer letter/ instructions re offer	0.20	135.00
08/29/22	JUP	Emails from and to counsel	0.20	135.00
08/31/22	JUP	Calls from and to Mr. Manis/ Preparation for and attendance in court re extension application/ emails from and to Mr. Manis/	1.60	1,080.00
08/31/22	CUB	Email correspondence with Mr. Hitesman;	0.20	95.00
Total Hours and Fees:			10.80	\$6,610.00

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Filing Fees - Non Taxable	\$70.00
Non-Taxable Disbursements:	\$70.00

Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Courier	\$33.12
Taxable Disbursements:	\$33.12

BILL SUMMARY

	Total Fees:	\$	6,610.00
	Total Disbursements:	\$	103.12
REG # 110 152 824	Total GST:	\$	332.16
	Total Current Invoice Due:	CAD \$	7,045.28

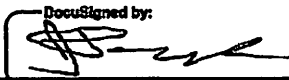
OK to Pay
 Chatur (Rec)
 legal fee)
 \$7,045.28
 Pay Tab, add to invoice



Matter: 063227-00011
Invoice: 2137114
Page : 3

This is our account.

DLA Piper (Canada) LLP

Per:  _____
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

CANADIAN \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	1085588
Transit Number:	00010
Institution Number:	003
SWIFT Number:	ROYCCAT2
ABA Number:	021000021

US \$	
Bank Name:	Royal Bank of Canada
Bank Address:	1025 W. Georgia Street Vancouver, BC V6E 3N9 Canada
Account Name:	DLA Piper (Canada) LLP
Account Number:	000104009726
Transit Number:	00010
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SWIFT Number:	ROYCCAT2
Intermediary Bank:	JP Morgan Chase Bank, New York
Intermediary Bank Swift:	CHASUS33
ABA Number:	021000021

* Please prepay all service charges so the amount received by DLA Piper (Canada) LLP is correct. Funds sent by way of cable are subject to an additional \$5.00 fee upon deposit to our account and this is deducted at source. Funds sent by way of Electronic Funds Transfer (EFT) are not subject to any additional service fee upon deposit to our account but are only available within Canada.

CAN: 33107194.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

October 11, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2144028**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including September 30, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'Jerritt R. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
Suite 2700 Stantec Tower
10220 103 Ave NW
Edmonton, AB T5J 0K4
www.dlapiper.com
T 780.426.5330
F 780.428.1066

October 07, 2022

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

Canadian Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 00010-29-01315
Bank: CIBC - CANADIAN IMPERIAL
BANK OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

Transit: 00010

Institution: 010

US Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 00010-03-68016
Bank: CIBC - CANADIAN IMPERIAL BANK
OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

Intermediary Bank: Wells Fargo Bank, N.A.
New York, NY, US

Swift Code: PNBPU3NYYC
ABA#: 026005092

For any questions related to the above, please contact our credit department by email (creditdept.canada@dlapiper.com) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,
DLA Piper (Canada) LLP

Finance Department



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1088

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: October 07, 2022
 Invoice Number: 2144028

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through September 30, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/07/22	JUP	Receipt and review of filed order/ service letter/ emails from and to Mr. Burns	0.30	202.50
09/07/22	CUB	Telephone attendance with Mr. Burns; Reported to Mr. Gray regarding status of settlement negotiations; Telephone attendance with Ms. Gray regarding the same;	1.50	712.50
09/08/22	JUP	Call with Mr. Burns/	0.30	202.50
09/08/22	JUP	Email from Mr. Hitesman/ instructions re settlement	0.20	135.00
09/08/22	CUB	Prepared report to Mr. Hitesman regarding potential settlement terms;	0.50	237.50
09/09/22	JUP	Calls and emails re settlement	0.70	472.50
09/09/22	CUB	Correspondence with Mr. Burns; Reported to Ms. Gray and Mr. Hitesman regarding settlement;	0.30	142.50
09/12/22	JUP	Calls re release form/ emails re release	0.40	270.00
09/13/22	CUB	Reviewed form of release and provided comments to Mr. Pawlyk;	0.50	237.50
09/14/22	JUP	Review and revise release/ emails re signing party	0.80	540.00
09/14/22	CUB	Reviewed release; Correspondence with Mr.	1.30	617.50



Matter: 083227-00011
 Invoice: 2144028
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		Burns; Email correspondence regarding form of release; correspondence with Ms. Gray regarding execution of release;		
09/15/22	JUP	Email from Mr. Hitesman/ email to client/ call from client	0.30	202.50
09/19/22	JUP	Email from Mr. Hitesman, email to client/ emails from and to Mr. Burns/ email from client	0.30	202.50
09/20/22	JUP	Emails from and to client/ review spreadsheets re bank balances/ email to client/ call to client	0.70	472.50
09/20/22	CUB	Reviewed correspondence from Ms. Gray relating to potential fraud claims;	0.20	95.00
09/20/22	BOM	Research section 95 and 96 of BIA; draft memo re: the procedure to motion preferences in bankruptcy proceedings; research available enforcement measures if court order in favor of motion.	3.30	825.00
09/21/22	JUP	Instructions re discontinuance	0.20	135.00
09/21/22	BOM	Research section 95 and 96 of BIA; research procedure to launch motion under the same; read relevant provisions of BIA and annotated of the same.	2.20	550.00
09/22/22	JUP	Emails from and to Mr. Hitesman/ email to client	0.20	135.00
09/26/22	JUP	Emails from and to Mr. Hitesman/ emails from and to client	0.20	135.00
09/26/22	BOM	Research section 95, 96, and 101 of the BIA; draft memo re: the procedural application of s. 95, 96, 101, and such a remedy is available to the present matter.	7.80	1,950.00
09/27/22	JUP	Conference call with client and HSBC/ review research re section 101 application	0.80	540.00
09/27/22	BOM	Complete memo re: section 95, 96, and 101 of the BIA; draft email to Jerritt re: findings.	2.80	700.00
09/29/22	JUP	Emails from and to client	0.20	135.00
09/29/22	CUB	Email correspondence with Ms. Gray; Email correspondence with Mr. Mannis;	0.20	95.00



Matter: 063227-00011
Invoice: 2144028
Page : 3

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/30/22	CUB	Correspondence with Mr. Manis;	0.20	95.00
Total Hours and Fees:			26.40	\$10,037.50

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Filing Fees - Non Taxable	\$20.00
Non-Taxable Disbursements:	\$20.00

Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Courier	\$33.69
Taxable Disbursements:	\$33.69

BILL SUMMARY

	Total Fees:	\$	10,037.50
	Total Disbursements:	\$	53.69
REG # 110 152 824	Total GST:	\$	503.56
	Total Current Invoice Due:	CAD \$	10,594.75

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

Per: Jerritt R. Pawlyk

Chaw (Lee)
Wiler.
Add to bill
Pg TB61
\$10,594.75

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.

KG.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

November 4, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

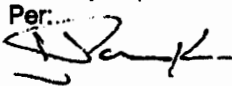
Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2150689**

Further to the above matter, please find enclosed our account for professional services rendered up to and including October 31, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per: 

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
Suite 2700 Stantec Tower
10220 103 Ave NW
Edmonton, AB T5J 0K4
www.dlapiper.com
T 780.426.5330
F 780.428.1068

November 03, 2022

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

Canadian Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 00010-29-01315
Bank: CIBC - CANADIAN IMPERIAL
BANK OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A8

Transit: 00010

Institution: 010

US Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 00010-03-68016
Bank: CIBC - CANADIAN IMPERIAL BANK
OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A8

Intermediary Bank: Wells Fargo Bank, N.A.
New York, NY, US

Swift Code: PNBPU3NNYC
ABA#: 028005092

For any questions related to the above, please contact our credit department by email (creditdept.canada@dlapiper.com) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,
DLA Piper (Canada) LLP

Finance Department



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.428.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: November 03, 2022
 Invoice Number: 2150689

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through October 31, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
10/03/22	CUB	Correspondence with Mr. Manis;	475.00	0.20	95.00
10/04/22	JUP	Emails from and to Bachly and Mr. Manus/ email to client	675.00	0.30	202.50
10/04/22	CUB	Telephone attendance with Mr. Manis; Reported to Ms. Gray;	475.00	0.70	332.50
10/05/22	JUP	Emails from and to Mr. Manus and client	675.00	0.30	202.50
10/06/22	JUP	Emails from and to Mr. Manus/ email from Bachly/ emails re settlement funds	675.00	0.50	337.50
10/06/22	JUP	Emails from and to client	675.00	0.20	135.00
10/06/22	CUB	Correspondence with Ms. Burns office regarding settlement funds;	475.00	0.30	142.50
10/13/22	JUP	Emails from and to client/ brief review of CWB backup	675.00	0.40	270.00
10/19/22	JUP	Review CWB transaction summary/ emails from and to client	675.00	0.40	270.00
10/20/22	JUP	Emails from and to client	675.00	0.20	135.00
10/24/22	JUP	Emails from and to client/ call to client	675.00	0.40	270.00
10/27/22	CUB	Reviewed trust conditions; Prepared and attended to service of Notice of Discontinuance;	475.00	1.30	617.50
10/28/22	JUP	Review and revise with prejudice	675.00	0.20	135.00



Matter: 063227-00011
 Invoice: 2150689
 Page: 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
		Discontinuance			
10/28/22	CUB	Attended to finalization of settlement;	475.00	0.30	142.50
10/28/22	SJG	Prepare Notice of Discontinuance; prepare letter to Mr. Burns serving Notice of Discontinuance;	300.00	0.40	120.00
10/31/22	JUP	Emails from and to Mr. Burnes re Discontinuance/letter and revisions of letter to Mr. Manis	675.00	0.80	540.00
10/31/22	SJG	Prepare Affidavit of Service for Notice of Discontinuance;	300.00	0.20	60.00
Total Hours and Fees:				7.10	\$4,007.50

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	675.00	3.70	2,497.50
Craig W. Brusnyk	475.00	2.80	1,330.00
Shelley J. Grove	300.00	0.60	180.00
Total Fees:			\$4,007.50

BILL SUMMARY

	Total Fees:	\$	4,007.50
REG # 110 152 824	Total GST:	\$	200.38
	Total Current Invoice Due:	CAD \$	4,207.88

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:

 Per: Jerritt R. Pawlyk

Chatw (Rec)

Legal Fees

\$4,207.88

Pay Total - add to
 invoice

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.

- KB.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F 780.670.4329

December 7, 2022

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
1411 TD Tower, 10088 - 102 Ave
Edmonton, AB T5J 2Z1 Canada

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2158277**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including November 30, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
Suite 2700 Stantec Tower
10220 103 Ave NW
Edmonton, AB T5J 0K4
www.dlapiper.com
T 780.426.5330
F 780.428.1066

December 06, 2022

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

Canadian Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 000102901315
Bank: CIBC - CANADIAN IMPERIAL
BANK OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

Transit: 00010
Institution: 010

US Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 000100368016
Bank: CIBC - CANADIAN IMPERIAL BANK
OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

Intermediary Bank: Wells Fargo Bank, N.A.
New York, NY, US

Swift Code: PNBPU33NNYC
ABA#: 026005092

For any questions related to the above, please contact our credit department by email (creditdept.canada@dlapiper.com) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,
DLA Piper (Canada) LLP

Finance Department



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group Inc.
 1411 TD Tower, 10088 - 102 Ave
 Edmonton, AB T5J 2Z1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: December 06, 2022
 Invoice Number: 2158277

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through November 30, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
11/01/22	CUB	Correspondence relating to filing of discontinuance and release of funds;	475.00	0.40	190.00
11/04/22	JUP	Email from Ms. Gray	675.00	0.10	67.50
11/16/22	JUP	Call to client/ call to Mr. Manus/ emails from and to Mr. Manus	675.00	0.30	202.50
11/21/22	JUP	Calls from and to Mr. Manis/ email from Mr. Hitesman/ email to Mr. Hitesman/ email to Mr. Manis	675.00	0.80	540.00
11/22/22	JUP	Emails re discontinuance	675.00	0.20	135.00
11/24/22	JUP	Emails from and to Ontario Superior Court/ emails to counsel re satisfaction of trust conditions/ instructions re handling funds	675.00	0.60	405.00
11/24/22	CUB	Correspondence relating to discontinuance and release of funds;	475.00	0.20	95.00
11/28/22	JUP	Emails from and to Mr. Manis	675.00	0.30	202.50
11/29/22	JUP	Emails from and to Mr. Manis/ receipt and review of answers to bank account inquiries/ email to client	675.00	0.50	337.50
Total Hours and Fees:				3.40	\$2,175.00

PROFESSIONAL SERVICES SUMMARY



Matter: 063227-00011
Invoice: 2158277
Page : 2

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	675.00	2.80	1,890.00
Craig W. Brusnyk	475.00	0.60	285.00
Total Fees:			\$2,175.00

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Wiring Charges	\$25.00
Non-Taxable Disbursements:	\$25.00

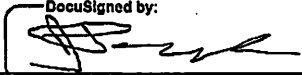
BILL SUMMARY

	Total Fees:	\$	2,175.00
	Total Disbursements:	\$	25.00
REG # 110 152 824	Total GST:	\$	108.75
	Total Current Invoice Due:	CAD \$	2,308.75

This is our account.

DLA Piper (Canada) LLP

POSTED
Dec 8/22

DocuSigned by:
Per: 
Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F +1 780.670.4329

January 5, 2023

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

The Bowra Group Inc.
c/o MNP Ltd.
1300, 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2165012**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including December 31, 2022, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk'.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
Suite 2700 Stantec Tower
10220 103 Ave NW
Edmonton, AB T5J 0K4
www.dlapiper.com
T 780.426.5330
F 780.428.1066

January 04, 2023

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

Canadian Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 000102901315
Bank: CIBC - CANADIAN IMPERIAL
BANK OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

Transit: 00010

Institution: 010

US Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 000100368016
Bank: CIBC - CANADIAN IMPERIAL BANK
OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

Intermediary Bank: Wells Fargo Bank, N.A.
New York, NY, US

Swift Code: PNBPU33NNYC
ABA#: 026005092

For any questions related to the above, please contact our credit department by email (creditdept.canada@dlapiper.com) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,
DLA Piper (Canada) LLP

Finance Department



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group (o/a) MNP Ltd.
 10235 101st NW
 Edmonton, AB T5J 3G1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: January 04, 2023
 Invoice Number: 2165012

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through December 31, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
12/02/22	JUP	Call from client/ call from Mr. Manis	675.00	0.40	270.00
12/05/22	JUP	Email from Mr. Manis/ review further responses/ emails from and to client/ email to Mr. Manis	675.00	0.60	405.00
12/14/22	JUP	Email from client./ email to Mr. Manis/ email to client/ email from Mr. Manis/ call from Mr. Manis	675.00	0.50	337.50
12/20/22	JUP	Email to Mr. Manus/ email from Mr. Manus/ email to client	675.00	0.30	202.50
12/21/22	JUP	Email from Mr. Manis/ review transaction responses/ email to client	675.00	0.40	270.00

Total Hours and Fees:

2.20 \$1,485.00

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	675.00	2.20	1,485.00

Total Fees:

\$1,485.00

BILL SUMMARY

Total Fees: \$ 1,485.00



Matter: 063227-00011
Invoice: 2165012
Page: 2

REG # 110 152 824

Total GST:

\$

Total Current Invoice Due:

CAD \$

74.25
1,559.25

This is our account.

DLA Piper (Canada) LLP

Per:

DocuSigned by:

Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.

Chatur (lce)

Wgl fees

OK to pay

-16

\$1,559.25

POSTED
Jan 10 2013



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F +1 780.670.4329

February 8, 2023

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

MNP Ltd.
1300, 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2171857**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including January 31, 2023, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP
Per:

A handwritten signature in black ink, appearing to read 'Jerritt R. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
Suite 2700 Stantec Tower
10220 103 Ave NW
Edmonton, AB T5J 0K4
www.dlapiper.com
T 780.426.5330
F 780.428.1066

February 06, 2023

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

Canadian Dollar EFT Payments To:

DLA Piper (Canada) LLP
Bank: 010
Transit: 00010
Account Number: 2901315

Canadian Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 000102901315
Bank: CIBC - CANADIAN IMPERIAL
BANK OF COMMERCE
Canadian clearing code: //CC001000010
Swift Code: CIBCCATT or CIBCCATTXXX
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

US Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 000100368016
Bank: CIBC - CANADIAN IMPERIAL BANK
OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6
Intermediary Bank: Wells Fargo Bank, N.A.
New York, NY, US
Swift Code: PNBPU3NNYC
ABA#: 026005092

For any questions related to the above, please contact our credit department by email (creditdept.canada@dlapiper.com) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,
DLA Piper (Canada) LLP

Finance Department



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group (o/a) MNP Ltd.
 10235 101st NW
 Edmonton, AB T5J 3G1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: February 06, 2023
 Invoice Number: 2171857

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through January 31, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
01/05/23	JUP	Call from Mr. Manis/ review Order/ call to Mr. Manis	700.00	0.40	280.00
01/06/23	JUP	Letter and revision of letter to Mr. Manis/ emails from and to Mr. Manis/ emails from and client/ email to Court coordinator/ emails from and to client	700.00	1.40	980.00
01/09/23	JUP	Email from court coordinator/ email to Mr. Hitesman/ email from client	700.00	0.30	210.00
01/12/23	JUP	Email from Mr. Manis/ call from Mr. Manis/ instructions re arm's length research	700.00	0.70	490.00
01/13/23	JUP	Emails from and to Mr. Manis	700.00	0.20	140.00
01/18/23	BOM	Research section 95 [preferences] in the BIA; research definition of "arm's length" and "non-arm's length" as used in section 95; research case law on the application of section 95 and "arm's length" transactions; begin to draft memo re: findings.	275.00	5.40	1,485.00
01/19/23	JUP	Review research/ email to Mr. Manis	700.00	0.40	280.00
01/19/23	BOM	Continue: finalize memo re: section 95 [preferences] and "arm's length"/"non-arm's length" transactions; draft email to Jerritt Pawlyk w/ memo attached and brief	275.00	2.60	715.00



Matter: 063227-00011
 Invoice: 2171857
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
		summary of findings; discuss w/ Jerritt Pawlyk re: section 95(2) of BIA (i.e., "have the effect of giving a creditor preference...").			

Total Hours and Fees: 11.40 \$4,580.00

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	3.40	2,380.00
Brenan Molzahn	275.00	8.00	2,200.00

Total Fees: \$4,580.00

DISBURSEMENT SUMMARY

Disbursements

Taxable Disbursements

<u>Description</u>	
WestlawNext	\$30.25
Courier	\$37.52
Taxable Disbursements:	\$67.77

BILL SUMMARY

	Total Fees:	\$	4,580.00
	Total Disbursements:	\$	67.77
	Total GST:	\$	232.39
REG # 110 152 824	Total Current Invoice Due:	CAD \$	4,880.16

POSTED
 Feb 19 2013

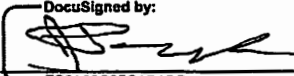
(Charter Rec)
 OK to Pay
 -KG
 \$4,880.16
 Legal Fees.



Matter: 063227-00011
Invoice: 2171857
Page : 3

This is our account.

DLA Piper (Canada) LLP

DocuSigned by:
Per: 
Jenitt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F +1 780.670.4329

March 3, 2023

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

MNP Ltd.
1300, 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2178266**

Further to the above matter, please find enclosed our account for professional services rendered up to and including February 28, 2023, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
Suite 2700 Stantec Tower
10220 103 Ave NW
Edmonton, AB T5J 0K4
www.dlapiper.com
T 780.426.5330
F 780.428.1066

March 02, 2023

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

Canadian Dollar EFT Payments To:

DLA Piper (Canada) LLP

Bank: 010
Transit: 00010
Account Number: 2901315

Canadian Dollar Wire Payments To:

DLA Piper (Canada) LLP

Beneficiary Acc#: 000102901315
Bank: CIBC - CANADIAN IMPERIAL
BANK OF COMMERCE
Canadian clearing code: //CC001000010
Swift Code: CIBCCATT or CIBCCATTXXX
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

US Dollar Wire Payments To:

DLA Piper (Canada) LLP

Beneficiary Acc#: 000100368016
Bank: CIBC - CANADIAN IMPERIAL BANK
OF COMMERCE
CIBCCATT
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6
Intermediary Bank: Wells Fargo Bank, N.A.
New York, NY, US
Swift Code: PNBPU33NNYC
ABA#: 026005092

For any questions related to the above, please contact our credit department by email (creditdept.canada@dlapiper.com) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,
DLA Piper (Canada) LLP

Finance Department



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group (o/a) MNP Ltd.
 10235 101st NW
 Edmonton, AB T5J 3G1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: March 02, 2023
 Invoice Number: 2178266

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through February 28, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
02/01/23	JUP	Emails from and to Mr. Manis/ emails from and to client/ emails from and to commercial coordinator/ letter to commercial coordinator	700.00	0.40	280.00
02/06/23	JUP	Email from Mr. Manis/ email to Mr. Manis/ email to client/ call from client/ email to HSBC counsel	700.00	0.50	350.00
02/07/23	JUP	Emails from and to Mr. Hitesman	700.00	0.30	210.00
02/13/23	JUP	Email from client/ email from Mr. Hitesman/ emails from and to court coordinator	700.00	0.30	210.00
02/17/23	JUP	Email from Mr. Manis, email to client and Mr. Hitesman/ email from Mr. Hitesman	700.00	0.30	210.00
02/20/23	JUP	Email from Mr. Hitesman/ email from client/ emails to and from Mr. Manis	700.00	0.30	210.00
02/24/23	JUP	Calls from and to Mr. Manis/ email to Mr. Manus re non-arm's length/ call from Mr. Manis/ email from Mr. Manus/ email to client	700.00	1.20	840.00
02/27/23	JUP	Email from Mr. Hitesman/ calls from and to Mr. Manis/ email from Mr. Manus/ email from Mr. Hitesman/ call to Mr. Manis/ calls from from and to Mr. Manus	700.00	1.20	840.00



Matter: 063227-00011
Invoice: 2178266
Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
02/28/23	JUP	Emails from and to Mr. Hitesman/ email to Mr. Manis/ calls from and to Mr. Manus	700.00	0.70	490.00

Total Hours and Fees: 5.20 \$3,640.00

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	5.20	3,640.00

Total Fees: \$3,640.00

BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	3,640.00
	Total GST:	\$	182.00
	Total Current Invoice Due:	CAD \$	<u>3,822.00</u>

This is our account.

DLA Piper (Canada) LLP

Per: DocuSigned by:

 Jerritt R. Pawlyk

Chatur (Rec).
 Lego Icu
 Oct to P. J
 - \$3822
 KQ

POSTED
 Nov 7 12:51

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F +1 780.670.4329

April 11, 2023

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

MNP Ltd.
1300, 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2185707**

Further to the above matter, please find enclosed our account for professional services rendered up to and including March 31, 2023, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
Suite 2700 Stantec Tower
10220 103 Ave NW
Edmonton, AB T5J 0K4
www.dlapiper.com
T 780.426.5330
F 780.428.1066

April 05, 2023

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

Canadian Dollar EFT Payments To:

DLA Piper (Canada) LLP
Bank: 010
Transit: 00010
Account Number: 2901315

Canadian Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 000102901315
Bank: CIBC - CANADIAN IMPERIAL
BANK OF COMMERCE
Canadian clearing code: //CC001000010
Swift Code: CIBCCATT or CIBCCATTXXX
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6

US Dollar Wire Payments To:

DLA Piper (Canada) LLP
Beneficiary Acc#: 000100368016
Bank: CIBC - CANADIAN IMPERIAL BANK
OF COMMERCE
Swift Code: CIBCCATT
Bank Address: 400 Burrard Street
Vancouver, BC V6C 3A6
Intermediary Bank: Wells Fargo Bank, N.A.
New York, NY, US
Swift Code: PNBPU3NYYC
ABA#: 026005092

For any questions related to the above, please contact our credit department by email (creditdept.canada@dlapiper.com) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,
DLA Piper (Canada) LLP

Finance Department



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.426.1066

The Bowra Group (o/a) MNP Ltd.
 10235 101st NW
 Edmonton, AB T5J 3G1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javer, Nazir, Chatur, Al-karim, et al

Date: April 05, 2023
 Invoice Number: 2185707

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through March 31, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
03/01/23	JUP	Emails from and to Mr. Manis/ emails from and to Mr. Hitesman/ call to Mr. Manis/ review law re releases from Trustee or receiver	700.00	1.30	910.00
03/03/23	JUP	Email from Mr. Hitesman/email to Mr. Manis/ emails from and to Mr. Manis	700.00	0.60	420.00
03/06/23	JUP	Email from Mr. Manis/ email to Mr. Hitesman/ email from Mr. Hitesman	700.00	0.20	140.00
03/07/23	JUP	Emails from and to counsel on Home Décor Statement of Claim	700.00	0.50	350.00
03/09/23	JUP	Call with all counsel in landlord's action/ emails from and to Mr. Hitesman	700.00	0.60	420.00
03/13/23	JUP	Review file re security opinion/ email to client	700.00	0.20	140.00
03/15/23	JUP	Email from Mr. Manis/ review release/ email to Mr. Manis	700.00	0.50	350.00
03/20/23	JUP	Email from Mr. Hitesman/ email to Mr. Manis/ call from Mr. Manis	700.00	0.40	280.00
03/21/23	JUP	Emails from and to Mr. Manis/ review final HSBC release/ email to Mr. Manis	700.00	0.30	210.00
03/22/23	JUP	Email from Mr. Hitesman/ email from Mr. Manis	700.00	0.20	140.00



Matter: 063227-00011
Invoice: 2185707
Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
03/23/23	JUP	Emails from and to Mr. Manis	700.00	0.30	210.00
03/29/23	JUP	Email from Mr. Manis/ email to client/ email from client/ receipt and review of property claim/ email to Mr. Manis	700.00	0.40	280.00
Total Hours and Fees:				5.50	\$3,850.00

PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	5.50	3,850.00
Total Fees:			\$3,850.00

BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	3,850.00
	Total GST:	\$	192.50
	Total Current Invoice Due:	CAD \$	4,042.50

This is our account.

DLA Piper (Canada) LLP

Per:

Chatur (R)
Legal fees
\$4,042.50
JL

POSTED
16x13/23

DocuSigned by:

Jerritt R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F +1 780.670.4329

May 5, 2023

FILE NUMBER: 063227-00011

DELIVERED BY EMAIL

MNP Ltd.
1300, 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Kristin Gray

Dear Madam:

**Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur Holdings Ltd., Javer, Nazir,
Chatur, Al-karim, et al.
Statement of Account - Invoice No. 2192895**

Further to the above matter, please find enclosed our account for professional services rendered up to and including April 30, 2023, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP

Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group (o/a) MNP Ltd.
 10235 101st NW
 Edmonton, AB T5J 3G1 Canada
 Attention: Kristin Gray

Our File No: 063227-00011

The Bowra Group
 Re: 895102 Alberta Ltd., Globe Imports (Ontario) Ltd., Chatur
 Holdings Ltd., Javier, Nazir, Chatur, Al-karim, et al

Date: May 03, 2023
 Invoice Number: 2192895

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through April 30, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
04/12/23	JUP	Emails from and to Mr. Manis	700.00	0.30	210.00
04/13/23	JUP	Emails from and to Mr. Manis/ review HSBC signed release/ email to Mr. Manis	700.00	0.50	350.00
04/20/23	JUP	Call with client/ emails from and to Mr. Manis	700.00	0.30	210.00
04/21/23	JUP	Emails from and to Mr. Manis	700.00	0.30	210.00
04/24/23	JUP	Emails from and to Mr. Manis/ receipt and review of draft release/ email to client/ emails to and from court coordinator	700.00	0.90	630.00
04/25/23	JUP	Emails from and to Mr. Manis/emails from and to Mr. Javier/ email to commercial coordinator/ emails from and to client/ emails from and to commercial coordinator/ finalize confirming letter	700.00	0.70	490.00
04/27/23	JUP	Email from court coordinator/ email to client/ instruction re application	700.00	0.30	210.00
04/28/23	JUP	Emails from and to Mr. Hitesman/ emails from and to Mr. Manis/ emails from and to client	700.00	0.40	280.00
Total Hours and Fees:				3.70	\$2,590.00

PROFESSIONAL SERVICES SUMMARY



Matter: 063227-00011
Invoice: 2192895
Page : 2

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	3.70	2,590.00
Total Fees:			\$2,590.00

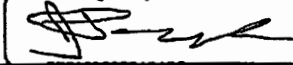
BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	2,590.00
	Total GST:	\$	129.50
	Total Current Invoice Due:	CAD \$	2,719.50

This is our account.

DLA Piper (Canada) LLP

Per:

DocuSigned by:

 Jerritt R. Pawlyk

Chatur (R)
 Legal fees
 \$2,719.50
 sl
 kb

POSTED
 May 9/23

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.